REPORT XVI

Progress on Improved Customer Services and Regulatory Reform

Ontario

Ministry of Revenue
November 1988

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November 17, 1988

The Honourable Bernard Grandmaître
Minister of Revenue
Queen's Park

Dear Minister,

I am pleased to submit my report on **"Progress on Improved Customer Services and Regulatory Reform"** in the Ministry of Revenue from September 1987 to September 1988.

This is the sixteenth such report issued by the Ministry since Improved Customer Services and Regulatory Reform was established in 1978 as a formal means of improving the effectiveness and efficiency of Revenue's 20 statutory programs.

The report outlines an additional 64 measures, which will work singly and collectively to further improve and streamline Revenue's dealings with its many clients. Part III lists our publications and advertising in 1987/88, while Part IV provides an index to the 388 measures to date.

While we have made good progress in 1987/88, I assure you we know that good customer services and regulatory simplification require constant attention and effort by all staff. I believe that the high level of commitment demonstrated by this report provides strong assurance of continued success.

I would be most pleased to receive your instructions and suggestions for further actions.

Yours respectfully,

T.M. Russell

T.M. Russell,
Deputy Minister

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EXECUTIVE SUMMARY

The size and scope of the Ministry's diversified programs provide a major challenge in servicing and communicating with our clients across Ontario. The Ministry's **20** statutory programs affect more people, more frequently and in more ways than any other Ontario ministry. Our clientele includes:

- almost **730,000** direct taxpayers and collectors;
- over **1.1 million** senior citizens;
- **1,025** municipalities and school boards;
- over **5.7** million property owners and tenants; and
- nearly **100,000** Province of Ontario Savings Office depositors.

Revenue treats improved customer services and regulatory reform (CS & RR) as a matter of principle and good business practice. Our objective is to avoid mutually costly mistakes and problems by providing clients with the information and assistance they need to fulfill their compliance or entitlement requirements as easily as possible.

This Report describes **64** New Measures implemented between September 1st, 1987 and September 1st, 1988. Along with **324** other actions since 1978, they have benefited many thousands of our clients, particularly small businesses and senior citizens. They have also contributed greatly to the efficiency and effectiveness of our programs.

As in the past, the measures introduced in 1987/88 span the full range of the Ministry's activities:

- **15 million** copies of **86** new or revised guides, pamphlets and bulletins were issued in English and French; **1,683** advertisements were placed in almost **400** Ontario daily, weekly and ethnic newspapers.
- A new mail-in **municipal enumeration system** was introduced, which simplified the process of identifying voters for the November 1988 municipal elections.
- Also, for the first time, some **3.7** million Voter Identification Notices were mailed to inform **6.7** million

eligible voters of their municipal and school board voting designations.

- For the first time, the Ministry's Telephone Information Centre was used as a **"front-line" point of contact** for calls relating to tax measures in the April 1988 Ontario Budget.

- Consequent to the 1988 Budget, over **130,000** small corporations no longer have to file Ontario corporate tax returns.

- The new **Ontario Home Ownership Savings Plan** was implemented, which provides tax credits to Ontario residents saving for their first home.

- The new **Guaranteed Investment Certificates** were introduced, to further expand the range of services of our Province of Ontario Savings Office.

Other new initiatives directly benefit large numbers of small businesses, truckers, senior citizens, physically disabled people and municipal ratepayers.

Our CS & RR actions have been matched by steady reductions in errors, delinquencies and disputes:

- Between 1985 and 1987 property assessment appeals decreased by **67,000** from **4** to only **2.6 per cent**.

- Of 1,000 equalization factors published annually, only **three** were appealed by municipalities in 1987 compared with **144** in 1979.

- Despite massive growth and myriad tax changes, delinquencies have dropped from **17** to **11 per cent** of the tax rolls since 1978, while the rate of objections has also declined to **.05 per cent**.

- Ontario Tax Grants telephone enquiries have fallen by **26 per cent** since 1980, and deficient applications requiring corrections have been reduced from **40** to **15 per cent**.

- Complaints to the Ombudsman rose slightly to **41** from **40** in the previous year. However, the number of complaints remains substantially less than **1 per cent** of the 4,572 complaints for all Ministries.

Our Ministry has for many years provided a full range of French-language services throughout the Province. Revenue has filed a comprehensive action plan with the Office of Francophone Affairs which will ensure that our FLS program will meet the objectives of Bill 8 by the statutory deadline date of November 1989. This plan will bolster both the range and quality of our services to our Francophone customers.

While good progress has been made, we also know that there is still much to be done. Maintaining the momentum and effectiveness of the CS & RR program demands careful planning and constant effort. Above all, it depends on listening, and ensuring all Ministry staff deal consistently, fairly and courteously with customers every day of the week.

PART I: INTRODUCTION AND SUMMARY

A. REVENUE'S CUSTOMER SERVICE PRINCIPLES

This is Revenue's 16th report on progress in improving customer services and regulatory reform (CS & RR). The **64** measures outlined in this report bring the total number of measures to **388** since the program was formalized as an explicit management priority in 1978.

Revenue's commitment to customer services is a matter of principle and good business sense. First, Ontario's tax system is based on voluntary compliance, which in turn depends on taxpayers' confidence that taxes are administered consistently and fairly. Secondly, minimizing customer uncertainty and mistakes -- and hence costly disputes and corrective actions -- is vital to managing increasing workloads with restricted resources. These same imperatives also apply to the Ministry's property assessment, and senior citizens' income support and tax grants programs.

We believe that the success of our CS & RR efforts depends on all staff observing a common set of principles and objectives. Among these are:

- **Leadership and Initiative.** All program executives and managers are expected to evaluate their operations regularly to recognize opportunities to enhance customer services and simplify compliance requirements .

- **Up-Front Information.** The Ministry understands that its clients must have the information they need, on time and in a form they can understand, to allow them to conduct business with us as easily as possible.

- **Fast Identification of Mistakes.** Maximum attention must be given to managing customer accounts in order to identify emerging compliance errors before taxpayers' liabilities become unmanageable. It is equally important that our own mistakes are corrected fully and without equivocation.

- **Selective Auditing.** Investment in advanced technology has also increased accuracy in directing auditors to "the right places". This also avoids auditing other businesses unnecessarily.

- **Audit Practices & Attitudes.** Ontario Revenue does not use "audit quotas". Audits are used to prevent or correct compliance errors, not just to collect revenues. Auditors are trained to issue assessments which are reasonable and defensible, thereby avoiding disputes. They are instructed also to advise taxpayers how they can legitimately minimize taxes through exemptions, rebates and commissions.

- **Enforcement, Penalties & Sanctions.** Revenue uses sanctions sparingly. Wherever possible defaulters are given time to pay taxes owing without undue personal hardship or jeopardizing their businesses. Severe sanctions are reserved for chronic and purposeful evaders. We do not publicize the names of people charged with, or convicted of tax evasion. Voluntary disclosures are encouraged, not penalized.

- **Attention to Individual Cases.** However effective our CS & RR program may be generally, there will always be cases requiring special attention to avoid hardships. The Ministry regards the resolution of such problems as the ultimate test of our commitment to customer services because it depends on the individual skills and attitudes of our staff.

- **Fast Refunds.** In expecting people to pay taxes fully and on time, we believe that it is imperative that we deliver rebates and other entitlements with equal alacrity.

B. REVENUE'S PRINCIPLES IN ACTION

Fundamentally, effective customer services involves getting the right information on time to the right people, supported by effective, personalized services and simplification of compliance requirements.

1. SCALE, DIVERSITY & CONSTANT CHANGE

In practice, however, the size and scope of Revenue's activities involve a communications challenge of major proportions and complexity. The Ministry's **20** statutes affect more people, more frequently and in more ways than any other Ontario ministry. In part, our clientele includes:

- almost **730,000** direct taxpayers and collectors;
- over **1.1 million** senior citizens;
- **1,025** municipalities and school boards;
- over **5.7 million** property owners and tenants; and
- nearly **100,000** Province of Ontario Savings Office (POSO) depositors.

Collectively, these programs and clients generate massive volumes of transactions a year. For example, the Ministry processes nearly **4 million** tax returns, payments and rebates annually. We deal with some **5.1 million** senior citizen Ontario Tax Grant applications, payments and Guaranteed Annual Income Supplement cheques. Also, some **2.5 million** annual, supplementary and amended Notices of Property Valuation are issued.

As well, the programs administered by the Ministry are subject to continual change and increasing complexity. For example, since 1980 the Ministry has implemented **267** Budget changes and **nine** new programs affecting virtually every provincial taxpayer; while in 1987 alone, some **397,600** properties were reassessed under Revenue's Section 63/70 program to provide **126** municipalities with more equitable, consistent and defensible tax bases.

As demonstrated by the **64** initiatives covered by this report, we understand that a constant stream of new and refined measures is needed to deal with rapid growth and change in customers' needs. We also know that effective communications is very much a two-way street, involving both how we can better reach our customers and how our customers can reach the right people within the Ministry.

2. THE MINISTRY REACHING THE CLIENT

A. Publications. Revenue uses publications widely to reach both broadly-based public audiences, and specific target groups such as chartered accountants and small business operators. The Ministry's publications are available in either a bilingual format or separately in French to accommodate the needs of our Francophone clients. During 1987/88, the Ministry managed a portfolio of **263** active publications, including guides, bulletins and brochures. This included **86** new or revised publications of which, alone, **15 million** copies were distributed (see Part III, A.

Publications). As well, some **65 million** forms were printed and issued during this period.

B. Advertising. Print advertising is also used extensively to communicate to mass audiences, as well as to selected target groups through special-interest publications. During 1987/88, **1,683** advertisements were placed in almost **400** English, French and ethnic newspapers to inform the public about such events as Budget tax changes, Small Business Development Corporations seminars, and municipal enumeration.

C. Statutory Simplification. Revenue's 20 statutes and attendant regulations are the source of definitive information on the terms and conditions of our programs. Clearly, these are only as effective as they are understandable, internally consistent and up-to-date. As shown in Part IV, the Ministry has introduced many measures to revise, consolidate and clarify our statutes and regulations since 1978. This Report details an additional **eight** regulatory simplifications to bring the total to **97**.

D. Open Houses. Open houses are provided annually to explain Notices of Property Valuation, particularly in municipalities being reassessed under the Section 63/70 programs. In 1987/88, **1,294** days of open-house sessions were held in all **839** municipalities to explain property assessment.

E. Field Visits and Seminars. Staff from all programs regularly visit clients to resolve problems, particularly where on-site inspections are required to resolve issues. As well, many programs use prearranged and publicized local seminars to reach clients to communicate program details. For example, the Ministry's staff have already conducted **115** sessions to explain the new Ontario Home Ownership Savings Plan to a wide range of audiences.

3. THE CLIENT REACHING THE MINISTRY

A. By Telephone. Approximately **80 per cent** of Revenue's business is conducted over the telephone and it remains the most effective way for clients to contact the Ministry. As noted in previous reports, the Ministry has invested heavily in advanced telephone enquiry systems and staff training to provide fast, toll-free access from anywhere in Ontario. As well:

- Our multilingual **Telephone Information Centre** in Oshawa handled **332,000** enquiries in 1987/88. Of these, some **60 per cent** were from seniors concerning our Guaranteed Annual Income System or Tax Grants.

- Our **MPP Enquiry Service** provides one-stop access to constituency office staff enquiring about our income-support and tax grant programs for seniors.

- Our head office and field offices have staff trained to answer the telephone efficiently and to refer calls quickly to program specialists when necessary.

B. Over-the-Counter Regional Services. Revenue maintains an extensive network of **79** offices across Ontario. Our **13** Retail Sales Tax, **21** POSO and **41** Property Assessment offices can provide full service for their respective programs, which affect large numbers of small businesses and citizens. Also, walk-in Public Enquiry Centres in Toronto and Oshawa provide front-line explanatory material and referral services to specialized staff in all other Ministry programs. In Northern Ontario, extensive use is made of local offices of the Ministry of Northern Development and Mines.

C. Correspondence. Revenue's programs generate large numbers of letters. It is explicit Ministry policy that these are answered quickly, clearly and fully in English or French. Where letters require lengthy research, acknowledgements are sent to assure people that their letters have been received and that fuller replies will follow as soon as possible.

D. Municipal Councils & Public Meetings. Our Property Assessment Program maintains constant and close ties with its municipal clients. In particular, **126** municipalities were reassessed under the voluntary Section 63/70 programs in 1987. In all cases, our Regional Assessment Commissioners and staff provided a full schedule of briefings to Councils and ratepayers on the reassessment process, valuations and appeal procedures.

C. LAUNCHING MAJOR NEW PROGRAMS: OHOSP

As detailed in this and earlier reports, the majority of CS & RR measures for established programs are generated by individual branches to deal with specific needs and problems of their clients. Increasingly, however, major new initiatives require the deployment of specialized skills and resources from across the Ministry, as well as establishing lines of co-operation with other ministries and non-government organizations.

In 1987/88, for example, Revenue launched several new programs requiring comprehensive communications strategies which were planned and executed as Ministry priorities. Of these, the **Ontario Home Ownership Savings Plan** (New Measure 366) is particularly instructive of the co-ordinated efforts and external networking needed to successfully inform potential customers of the benefits and requirements of a new program on a mass basis. Major actions included in the OHOSP communications and marketing plan were:

- **Toll-Free Telephone Enquiry Service**. The Ministry's Telephone Information Centre number was widely advertised and used as a front-line service for OHOSP enquiries. More complex enquiries are handled by a Special Enquiry Unit, staffed by legislative specialists. Some **12,000** enquiries have been dealt with to date.

- **Public Information and Explanatory Literature**. As with any new program, getting information to the client groups is a prime objective. For OHOSP, this included **6.3 million** brochures, **25,000** posters, advertising in almost **400** daily, weekly and ethnic newspapers, and a video program for cable stations. As well, letters and bilingual Information Kits were sent to a wide range of interested groups, including municipalities and public libraries.

- **Market Testing.** Extensive pretesting of the OHOSP brochure and forms took place to ensure that they were clear, easily-read and understandable in both English and French. Over **150** Ontario residents in Ottawa, Timmins and Hamilton took part in this "focus" testing.

- **Training Support for Financial Institutions**. OHOSP marked the first time that the Ministry has used private-sector intermediaries on a large scale to launch a new program.

Over **4,000** branches of financial institutions, with different needs and approaches to marketing, had to be instructed and advised. A training video was created by the Ministry and **5,000** copies distributed, along with a companion training manual. As well, Ministry staff met frequently with the training and communications groups of these institutions to ensure that they had the information and support needed to effectively market the program.

- **Ministry Staff Enlist Other Groups.** Effective promotion of the OHOSP depended, as well, on gaining the support of other groups. These included MPPs, the "Access Ontario" office in Ottawa, and a variety of clubs and associations. To date, the Ministry has provided **115** training sessions to ensure that these groups clearly understand and support this new program.

- **Third-Language Media Briefing.** The Ministry also recognized that one of the key targets for OHOSP would be new Canadians. Consequently, a comprehensive briefing was provided to over **100** third-language editors and media representatives. This resulted in a range of articles and information pieces on OHOSP which reached many Ontario homes where English is not the first language.

Other new programs launched in 1987/88, which also required Ministry-wide participation in establishing comprehensive marketing strategies and securing external co-operation, were the **Employee Share Ownership Plan** (New Measure 367), the **Municipal Elections Enumeration System** (New Measures 373 - 375) and **Province of Ontario Savings Office Guaranteed Investment Certificates** (New Measure 380).

D. REDUCED CUSTOMER OBJECTIONS AND APPEALS

Despite our best efforts, our staff and customers will make mistakes. Consequently, the incidence and settlement of disputes are important measures of the effectiveness of Revenue's CS & RR program.

Since 1975, the Ministry has had to deal with constant growth in tax rolls, myriad policy changes and increased program complexity in the face of restricted budgets and staff levels. Nevertheless, the expansion and improvement of our CS & RR program since 1978 have been accompanied by a steady reduction in objections, appeals and court actions by clients, as well as complaints to the Ombudsman.

1. PROPERTY ASSESSMENT PROGRAM

Measures. Since 1978, **64** Measures have been implemented in this program, including **12** in 1987/88. These have been directed primarily at increasing municipal councils' and ratepayers' understanding of assessment methods and appeal procedures, particularly in municipalities being reassessed under the Section 63/70 programs.

Results:

- While total assessed units increased by **1.3 million** to **5.7 million** since 1978, appeals have declined steadily. In the last two years alone, appeals have decreased by 67,000 from **4** to only **2.6 per cent** in 1987. This has resulted in significant reductions in tax losses to municipalities and school boards.

- In contrast to previous assessment appeal rates of over **3 per cent**, our experience has been that when municipalities are reassessed under Section 63/70 appeals fall to **1 per cent or less** in the year following implementation.

- Revenue also publishes over **1,000** equalization factors for all municipalities annually. These measure the relative fiscal wealth of municipalities in allocating regional government and school board costs, and provincial grants. In 1979, **144** municipalities appealed their factors, compared to only **two** in 1985, and **three** in 1986. In 1987, **three** appeals were also entered, but all were withdrawn.

- During 1987, Revenue prepared and supplied **3,200** supplementary assessment rolls to municipalities and school boards. These covered more than **243,000** new or significantly upgraded properties, and generated over **$180 million** in new tax revenues for municipalities and school boards.

- As a measure of the validity of the Section 63/70 programs, and despite their controversial nature, some **655** municipalities have been reassessed to date. More significantly, **302** municipalities have requested and received updates of their original reassessments.

2. PROVINCIAL TAXATION

Measures. Some **288** Measures have been introduced in the Tax Program since 1978. These include **196** Measures to improve taxpayer information and support services. Another **92** have been directed at legislative, regulatory and administrative simplification of tax rules, reduced "paper burden", paralleling federal tax changes, and avoiding interprovincial double taxation.

Results:

- While the number of direct taxpayers and collectors has increased substantially since 1978, to almost **730,000**, delinquencies have declined from **17** to **11 per cent** of the tax rolls. Further, the great majority of cases involved only minor infractions.

- In response to individual circumstances, **26,000** taxpayers were relieved of late-filing charges worth **$2.9 million** in 1987/88.

- Reviews of tax returns last year resulted in over **5,000** changes favourable to the taxpayer, amounting to **$25 million** in refunds.

- The rate of objections to tax assessments in 1987/88 was **.05 per cent**, down from **.64 per cent** in the previous year.

3. GUARANTEED ANNUAL INCOME & TAX GRANTS FOR SENIORS

Measures. These programs generate **4.4 million** payments worth **$600 million** to nearly **1.1 million** seniors. The Ministry gives the highest priority to ensuring senior citizens receive full benefits quickly and easily.

Since 1978, **37** New Measures have been implemented to simplify forms, reduce rules, streamline payments and improve services to seniors.

Results:

- Despite growth of **29 per cent** in OTG clients since 1980, telephone enquiries have decreased by more than **25 per cent**, primarily because the processing of applications and payments has improved significantly since the Ministry's relocation to Oshawa in 1983.

- OTG applications requiring corrections before payment have decreased from **40 per cent** in 1980 to **15 per cent** in 1987.

- **90 per cent** of enquiries to the MPP Desk are answered immediately during the first call. The average response time for the remaining **ten per cent** more complex calls is **three days**.

- The average turnaround time for solving enquiries from the general public is **seven days**.

- Improvements in the synchronization between the federal OAS/GIS and GAINS accounting cycles has resulted in **1,000** fewer overpaid or underpaid accounts each month.

- There were only **18** objections out of **4.4** million payments.

4. PROVINCE OF ONTARIO SAVINGS OFFICE

POSO has always maintained the highest levels of accuracy in managing depositors' accounts. It has also earned an enviable record of courteous service. As a result, complaints and disputes are extremely rare.

5. THE OMBUDSMAN'S REPORT

Despite the steady increase in business transactions, in the Ombudsman's Report for 1987/88 the number of complaints lodged against Revenue remained stable, rising slightly to **41** from **40** the previous year. However, the number of complaints remains substantially less than **one per cent** of the **4,572** complaints for all ministries.

Further, over one-half of the complaints against Revenue were withdrawn or were "unsupported" by the Ombudsman. There were only **two** cases which led to tentative conclusions or recommendations by the Ombudsman which were critical of the Ministry's

positions. Both cases were resolved to the satisfaction of the complainants, Ombudsman and Ministry after further discussion.

This year, Revenue instituted a system of "informal enquiry" by which the Ombudsman's investigators contact the Ministry's Legal Services Branch before setting out a formal complaint. This procedure has resulted in a quicker resolution of complaints where a misunderstanding or lack of information was all that stood in the way of resolution.

6. PROVINCIAL AUDITOR'S REPORT

The latest Provincial Auditor's Report, 1987, contained no negative mention of the Ministry whatsoever. Indeed, the only reference to the Ministry of Revenue was to the effect that the Ministry's internal audit branch produces trustworthy results and reports.

E. FUTURE DIRECTIONS

We believe our CS & RR program has made good progress since 1978. Collectively, the 388 formal measures reflect a high level of commitment and initiative by staff to this priority.

However, it is apparent that a truly effective and progressive customer service program is never completed; it is an evolving process that must continually deal with new problems and needs. Two factors in particular make the future development of customer services in the Ministry especially challenging.

First, the Ministry has some time ago put in place the more obvious and easy customer services. It is now necessary to "dig deeper" to develop and exploit further opportunities for advancement. Increasingly, such improvements require long-range planning and effort to change the basic ways we do business.

Second, changes in our client groups dictate more inventive communications techniques in order to ensure the retention of our messages. Specifically, the changes can be summed up as follows:

- **A More Demanding Customer.** The consumer/ customer of the 80s tends to be more demanding and knowledgeable than that of even a decade ago. Also, the new Charter of Rights and Ontario's Freedom of Information legislation has strengthened people's insistence on fair treatment and their "right-to-know".

- **Language Rights.** Ontario's *French Language Services Act* (Bill 8, 1986) requires all services be available in French by November 1989 in designated areas of the Province; while the Government has also called for significantly expanded services to third-language citizens. The Ministry is determined to meet these objectives.

- **Changing Demographics.** Ontario's population is ageing and by the year 2001 some **1.4 million** will be aged 65 or older. This represents a **55 per cent** increase in the senior population since 1983. As well, increased client mobility and the growth of third-language groups and media provide particular communications challenges.

- **New Technology.** Recent years have seen rapid advances in information management and communications technology. The Ministry will continue to exploit these opportunities for innovative improvements in customer services, particularly in the provision of faster, personalized information.

- **Media Fragmentation.** In this age of the "information explosion", Ontarians are deluged constantly with thousands of advertising messages. Never has the competition to have messages read and retained been keener.

It is critical that the Ministry be sensitive to this changing environment. Like all major organizations, it must adopt customer services that not only address these changes, but capitalize on them to open new and exciting dimensions to our customer service program.

PART II: NEW REGULATORY REFORM AND CUSTOMER SERVICE MEASURES IN 1987/88

A. NEW REGULATORY REFORM MEASURES

The opportunities for comprehensive statutory reform are inevitably limited. That is, overhauling the administrative provisions of the Ministry's statutes is a complex and time-consuming process, involving extensive consultation with external professional bodies and the consent of the Legislature.

As an ongoing process, therefore, regulatory reform occurs as a series of limited actions to correct particular problems and anomalies within existing statutory structures. This is achieved through specific legislative amendments, Orders-In-Council, Ministerial authority, and revised administrative rulings and practices.

While this process is often reactive, it is also more manageable, flexible and faster in dealing with policy changes, new problems and individual hardships. These features are illustrated by the new regulatory reform measures described in this report (marked by RR):

- New Measure 325 makes sales tax on theatre admissions more equitable and consistent;
- New Measure 326 reduces the inconvenience of filing retail sales tax for about **140,000** vendors during the busy Christmas season;
- New Measure 330 eliminates Capital Tax filings for over **200,000** small corporations, and simplifies compliance for another **20,000**;
- New Measure 331 simplifies Corporations Tax filing requirements for **130,000** small businessess; while
- Other New Measures will benefit asphalt producers, race track operators, and senior citizens.

The **eight** new RR measures in this Report increase the running total by **10 per cent** to **96** since 1978. Altogether, they have benefited virtually every provincial taxpayer and senior citizen receiving Ontario GAINS and OTG payments.

NEW MEASURE 325: CONSISTENT RETAIL SALES TAX RELIEF FOR THEATRES

RR

The Retail Sales Tax Act exempts federally-registered charities from collecting tax on admissions. Some profit-oriented promoters have been able to obtain an unintended benefit from this exemption by using co-sponsorship agreements. This benefit did not extend to private theatres which sponsored similar productions, but were required to collect tax on prices of admission.

As an interim measure to correct this inequity, effective May 1, 1987, an Order-in-Council granted relief from tax on admissions to live dramatic, choreographic or musical performances held in theatres with 3200 seats or less. The Order-in-Council which expired on August 31, 1988 has been replaced by one extending to May 31, 1989.

Fifteen theatres, whose productions may be affected by the Order-in-Council, and two theatre associations have been formally notified. This measure will result in an estimated tax loss to the Province of $700,000, but supports the Ministry's aim of bringing fairness and equity to tax on admissions policy.

Target: **August 1988**

Status: **Completed and Ongoing**

NEW MEASURE 326: EXTENDED FILING DATE FOR NOVEMBER RETAIL SALES TAX RETURNS — RR

Monthly sales tax returns are due by the twenty-third of the following month. Since many retailers are busy in December, the due date for November returns has been extended from December 23rd to the first Government working day after Boxing Day.

This initiative will benefit approximately 140,000 vendors who are required to file retail sales tax returns during the busy Christmas season.

Target: **December 1987**

Status: **Completed and Ongoing**

NEW MEASURE 327: SIMPLIFIED RETAIL SALES TAX FOR PORTABLE BUILDINGS

RR

The application of retail sales tax to portable buildings depends on whether they become part of real property when they are installed. Some are installed on permanent foundations, while others, such as construction offices, are moved to another site once the project is completed. As a result, it is difficult for many vendors to determine whether an installed portable building is exempt as real property.

In response to this problem, the Retail Sales Tax Branch introduced new rules simplifying the application of tax. A tax guide containing clear guidelines was issued in March.

By simplifying and clarifying the application of retail sales tax to portable buildings, the Ministry ensures that users of portable buildings clearly understand whether or not to pay the tax. All 14 vendors of portable buildings in Ontario have received the tax guide.

Target: **March 1988**

Status: **Completed and Ongoing**

NEW MEASURE 328: SIMPLIFIED RETAIL SALES TAX FOR PRODUCERS OF ASPHALT MIX

RR

As a result of the 1988 Ontario Budget, producers of asphalt mixes are required to pay retail sales tax on the manufactured cost of the mixes they use in their construction contracts.

Instead of using actual costs, these producers have been given the option of using the formulae approved for federal sales tax purposes. Most producers chose to exercise this option when they started calculating their liability for Ontario retail sales tax after May 1, 1988.

This measure provides over 300 producers of asphalt mix with an alternative to using actual costs for calculating their liability for Ontario tax and eliminates the need to make separate calculations for both Ontario and federal tax purposes.

Target: **May 1988**

Status: **Completed and Ongoing**

NEW MEASURE 329: SIMPLIFIED RACE TRACKS TAX ACT — RR

On January 7, 1988, the *Race Tracks Tax Acts, 1980* and *1981* were repealed and replaced by the *Race Tracks Tax Act, 1987*. The new Act harmonizes application of the race tracks tax with recent federal changes in pari-mutuel betting in Ontario and across Canada. The tax is now imposed on every person who places a bet at a track in Ontario, regardless of where the race is actually held.

The new Act contains streamlined and improved administrative and enforcement provisions consistent with those of other Ministry statutes. For example, the former legislation unrealistically required a race track operator to remit tax at the close of each day's racing. The new Act also provides added flexibility to address administrative realities and problems in remitting the tax to the Treasurer.

Because this measure does not change the rates of tax or the tax base, there will be no effect on revenues. The new Act, however, ensures that 18 regular and 35 part-time tracks are provided with clear guidelines for such procedures as the remittance of tax and the keeping of records.

Target: **January 1988**

Status: **Completed and Ongoing**

NEW MEASURE 330: SIMPLIFIED CAPITAL TAX CALCULATION FOR SMALL CORPORATIONS

RR

In the 1988 Ontario Budget, a measure was introduced to simplify the capital tax calculation of small corporations.

Rather than calculating paid-up capital, most small corporations can now use their financial statement amounts of gross revenue and total assets to determine their capital tax liability.

As well, the capital flat rates were extended to more corporations. Under the new rules, corporations with gross revenue and total assets up to $1 million are exempt from capital tax. Those with gross revenue and total assets up to $1.5 million pay $200 capital tax. The flat rates were also extended to apply to corporations with taxable capital up to $2 million.

This initiative exempts over 200,000 small corporations from capital tax and eliminates the need for additional, complex calculations. Another 8,000 corporations paying $200 can use their financial statement information to determine capital tax. The extension of the flat rates benefits an additional 12,000 corporations.

Target: **April 1988**

Status: **Completed and Ongoing**

NEW MEASURE 331: SMALL CORPORATIONS EXEMPT FROM FILING TAX RETURN

RR

The 1988 Ontario Budget initiative that established capital tax exemptions for small corporations also introduced a program to exempt these corporations from filing CT 23 tax returns.

Under this new program, any corporation that satisfies all the following conditions is not required to file a tax return: it is a Canadian-controlled private corporation; it has filed a federal tax return; it has no taxable income, and; it has no tax payable.

This initiative simplifies the filing requirements for over 130,000 corporations.

Target: **April 1988**

Status: **Completed and Ongoing**

NEW MEASURE 332: NEW PROPERTY AND SALES TAX CREDITS — RR

The Ministry of Revenue administers several of Ontario's income redistribution programs, including Ontario Tax Credits, claimed on the federal income tax form.

Recent federal tax reform changed several key income-tax definitions upon which Ontario Property and Sales Tax Credits were based. For many current recipients, taxable income after tax reform increased to levels which would no longer qualify for tax assistance under the existing Ontario Tax Credit program. In addition, the elimination of personal exemptions removed the basis on which Ontario's Sales Tax Credit benefits were determined.

All together these new tax calculations would have reduced credit benefits significantly, and eliminated deserving recipients from the program.

To avoid this, the Ontario Tax Credit Program has been modified and enriched. For 1988, total benefits will be $444 million compared to $360 million for 1987. The combined net income of spouses and supporting individuals in a household will now be used as the test for benefit eligibility under the OTC program. This will shift benefits from relatively higher-income households to lower-income households.

Features of the new Ontario Tax Credit program include:

- the maximum Occupancy Cost for the Property Tax Credit has been increased from ($230 + 10 per cent) to ($250 + 10 per cent);
- the Sales Tax Credit increased from 1 per cent of Personal Exemptions to $100 per adult and $50 per child;
- the maximum Property and Sales Tax Credits allowed has been doubled to $1,000; and
- the credit offset was changed from 2 per cent of Taxable Income to 2 per cent of (Combined Net Income - $4,000).

This measure demonstrates the Ministry's commitment to a fair tax assistance program and ensures that 1.8 million OTC recipients will, as a result, continue to receive the tax assistance which they require.

Target: **January 1988**

Status: **Completed and Ongoing**

B. NEW CUSTOMER SERVICE MEASURES

Unlike most regulatory reform measures, improved customer services (marked CS) typically do not require special statutory authority and are implemented as management directives.

While RR measures involve simplifying formal compliance requirements, CS measures mostly concern providing customers with information which allows them to better understand their obligations or entitlements.

The new customer service measures initiated in 1987/88 cover the full range of the Ministry's property assessment, taxation, senior citizens' grants and savings office programs. As with the new RR measures, each one is designed to deal with particular customer problems and needs. For example:

- New Measures 360-365 further improve our services to over one million senior citizens;
- New Measures 334, 342 & 344 variously benefit disabled people;
- New Measures 343, 345, 352 and 355 provide faster tax refunds to tourists and fuel users;
- New Measure 347 improves tax forms for **200,000** companies;
- New Measure 373 describes the new mail-in municipal enumeration system which resulted in a **90 per cent** response by Ontario residents;
- New Measure 376 benefits over **5,000** property owners who have supermailboxes abutting their properties; and
- New Measures 385 and 386 describe enhanced services to Franchophones.

The **56** new CS measures described in this Report represent an increase of **23 per cent** over 1986/87, to a new total of **292**.

NEW MEASURE 333: ONTARIO BUDGET HOTLINE C S

Traditionally, when the Ontario Budget is announced, individual branches at the Ministry of Treasury and Economics and the Ministry of Revenue have had to respond to a large influx of calls from the public, many of them "collect". This year, for the first time, the Telephone Information Centre was widely publicized as the toll-free "point of contact" for all tax measures contained in the April 1988 Budget.

About 80 per cent of Budget enquiries were dealt with by the "Hotline" staff, thereby allowing tax specialists to deal with more complex issues more effectively. As well, enquiries were analyzed and daily reports provided to the Treasurer.

In total, the Telephone Information Centre efficiently handled 4500 enquiries over a six-week period. All Budget hotline information was available in both English and French.

Target: **April 1988**

Status: **Completed**

NEW MEASURE 334: TELECOMMUNICATIONS DEVICE FOR THE DEAF — CS

Over ten per cent of the general population of Ontario has some form of hearing problem. To enable this group to communicate with the Ministry, and to receive information and assistance, a Telecommunications Device for the Deaf, or TDD, has been installed in the Telephone Information Centre in Oshawa.

This toll-free service will not only provide accessibility to information regarding the Ministry's programs, but will also foster a sense of self-reliance for the hearing impaired in Ontario.

This measure also ensures that the same high level of customer service presently provided to the hearing population of Ontario will be extended to the operators of over 10,000 TDD units.

Target: **February 1988**

Status: **Completed and Ongoing**

NEW MEASURE 335: FASTER PROCESSING OF TAX DEPOSITS AND CREDITING TAXPAYERS' ACCOUNTS — CS

Tax revenue deposits are credited to the Government's Consolidated Revenue Fund on the same day they are received by the Ministry's Taxation Data Centre. Taxpayer accounts, however, are updated over the next few days, with the maximum processing delay taking up to ten days.

In September 1988, the Taxation Data Centre introduced data-capture equipment which will reduce this processing time, as well as reduce staff costs.

Using this new technology, the Taxation Data Centre can accurately update taxpayer accounts a minimum of 50 per cent faster. Taxpayers will be better served with more timely information on their account inquiries, and errors are reduced. In particular, it will reduce the incidence of taxpayers being asked to pay tax which has, in fact, been remitted.

Target: **December 1988 for Corporations Tax Payments**

Status: **On Target**

NEW MEASURE 336: IMPLEMENTING FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY LEGISLATION **C S**

The Ministry of Revenue has received a total of **546** requests for access under the Freedom of Information and Protection of Privacy (FOI & PP) Act. This represents **24.8 per cent** of all the requests received by about **250** government institutions to which the legislation applies.

With the introduction of FOI & PP, a number of communications activities were initiated to ensure that both the public and Ministry staff are aware of their rights, obligations and the procedures for accessing information:

- **Four** publications were produced and distributed to Ministry staff including FOI Guidelines, training manuals and an employee information Booklet.
- **32** training and information sessions were conducted for almost **4000** Revenue head office and field staff, as well as external groups such as the Tax Executives Institute, local crown attorneys and police forces.
- An "FOI Access Point" was established in the Ministry to provide the general public with access to numerous documents including Ministry policies, procedures and guidelines that affect them.
- The Ministry's records listings in the Directory of Personal Information Banks and the Directory of General Records were improved.

As a result of these initiatives, requests for information have been handled both promptly and correctly. The legislated time frame of 30 days was met in all instances. Only 1.09 per cent of decisions were appealed to the Information and Privacy Commissioner.

Target: **January 1988**

Status: **Completed and Ongoing**

NEW MEASURE 337: REVENUE CANADA PUBLICATIONS

CS

Because the public is not always aware of differences between federal and Ontario taxes, the Ministry of Revenue each year receives hundreds of requests for federal income tax forms, schedules and publications.

The Oshawa Public Enquiry Centre has kept a supply of general tax forms available during the peak federal income tax period, but special requests for forms had to be referred to the Revenue Canada Office in Scarborough.

The Centre began stocking publications from Revenue Canada in June 1988. A separate publications rack displays the most commonly requested federal guidebooks, and associated forms and schedules.

The availability of publications, forms and schedules is expected to benefit not only tax professionals in the Oshawa area, but 1500 members of the general public. Further, this service will be extended to our Toronto Public Enquiry Centre in time for the next federal tax-filing season.

Target: **June 1988**

Status: **Completed and Ongoing**

NEW MEASURE 338: TOLL-FREE REQUEST LINE FOR MINISTRY FORMS

CS

Presently, taxpayers who require specific Ministry forms for different Provincial taxes have to contact individual branches. In some cases, more than one call is required, often at the client's own expense, or the call is transferred between branches. In addition to the inconvenience to the taxpayer, the Ministry incurs the expense of separate mailings.

Starting in January 1989, taxpayers will be able to call the Ministry's toll-free Information Centre and take advantage of a consolidated forms and publications distribution service. Over **80** forms and **130** publications will be available through this "one-stop-shopping" service, available to all Ontario citizens, wherever they may live.

This new system will provide a convenient and cost-effective means of ensuring that taxpayers can easily obtain the forms and publications they need to help them comply with their responsibilities. The service will be particularly useful to new small businesses. It is estimated that, in the first year of operation, over 60,000 requests will be filled, and over 500,000 publications and forms distributed.

Target: **January 1989**

Status: **On Target**

NEW MEASURE 339: OTHER IMPROVEMENTS IN DISTRIBUTING REVENUE'S PUBLICATIONS

CS

In 1984, the Ministry of Revenue created a centralized distribution system to provide better targeting of publications to key client groups, and to prevent duplicate mailings to taxpayers (see New Measure 212). This system, called ARIEL, maintains information on our clients, including names, addresses and publication requirements. To ensure that ARIEL remains a viable system, this information is regularly updated by Ministry staff.

In May 1988, almost 20,000 Ariel subscribers were surveyed to verify mailing address information, to adjust the quantity of publications required and to solicit comments on our service. Over 70 per cent of these subscribers returned their forms, resulting in a more accurate and up-to-date listing. Many commented favorably on the nature and level of the service.

Additionally, the Publications Order Form, previously available only in English and French versions, is now bilingual.

1988 Survey Results		
Number of Subscribers		*19,825*
Stated Language preference	*French*	*421*
	English	*19,404*
Total requested Publications		*488,099*

Target: July 1988

Status: Completed and Ongoing

NEW MEASURE 340: "ONTARIO INCREDIBLE" PROGRAM ENQUIRY SERVICE — C S

"Ontario Incredible" is a tax-rebate program available to Out-of-Province visitors who qualify for retail sales tax refunds on goods purchased and removed from the Province within 30 days. Until recently, claimants wishing to know the status of their refund would call the Taxation Data Centre, where staff involved in processing rebates would look up the information.

In February 1988, responsibility for these enquiry lines was transferred to the Ministry's Telephone Information Centre, where staff accept world-wide "collect calls". An on-line computer tracking system allows an almost instant access to the status of the caller's rebate.

Tourists visiting Ontario, or Ontario businesses, can also call the Telephone Information Centre to obtain rebate applications.

Since February 1988, Telephone Information Centre staff have responded to over 2500 enquiries. As a result, staff in the Taxation Data Centre have been able to process rebates more quickly.

Target: **February 1988**

Status: **Completed and Ongoing**

NEW MEASURE 341: SIMPLIFIED SALES TAX FOR SALES TO NATIVE PEOPLE — C S

Native people who live on a reserve can purchase most personal goods, for use on the reserve, without paying retail sales tax. To obtain exemptions when taking possession of goods at a store off the reserve, however, they must present their Federal Identification Card as evidence of their Native status. Vendors are required to keep a record of these exempt sales by noting the card number, the purchaser's name and reserve, and a brief description of the goods.

This documentation procedure does not present problems for vendors in most parts of Ontario. In some northern communities, however, almost all the inhabitants are Natives. In these areas, the procedure is a burden for vendors who sell mostly to Natives. Accordingly, the Retail Sales Tax Branch will consider requests for relief from this procedure, and will waive the documentation requirements where certain criteria are met.

This measure conforms with the Ministry's efforts to reduce a vendor's paperwork wherever possible, so long as the flow of tax revenue is maintained. To date, one vendor, with 12 branch stores in Northern communities meeting the necessary criteria, has taken advantage of this measure.

Target: **May 1988**

Status: **Completed and Ongoing**

NEW MEASURE 342: RETAIL SALES TAX COLLECTION SIMPLIFIED FOR BLIND VENDORS

CS

Vendors who collect retail sales tax are required to calculate the tax on each sale and show this separately on their invoices. To assist vendors, the Ministry supplies tax tables; however, vendors who are blind are unable to use them.

The Retail Sales Tax Branch has solved this problem for one such vendor by authorizing the use of tax-included pricing. This simplifies the preparation of invoices by permitting the vendor to use a formula, once a month, to calculate the amount of tax to remit, rather than calculating tax on every transaction.

This measure demonstrates the Ministry's policy of helping vendors who are complying with the spirit of the law but, due to circumstances beyond their control, are unable to fulfil the letter of the law. The Branch has also requested assistance by the Canadian National Institute for the Blind to identify other visually-impaired vendors who may benefit from this measure.

Target: **May 1988**

Status: **Completed and Ongoing**

NEW MEASURE 343: FASTER REFUNDS FOR VISITORS TO ONTARIO

C S

Visitors to Ontario can apply for retail sales tax refunds on transient accommodation and on purchases made during their visit. Refund processing time has increased with the growing number of visitors claiming this refund over the past few years.

In response, the Ministry's Taxation Data Centre has introduced a processing system which holds administrative costs down and allows refund payments to be made up to ***two weeks faster.***

Visitors to the Province of Ontario who meet the program requirements can expect to receive their refunds 20 per cent faster. As well, the number of telephone inquiries and the volume of correspondence regarding status of payments has been significantly reduced.

Target: **December 1987**

Status: **Completed and Ongoing**

NEW MEASURE 344: FASTER REFUNDS FOR PERMANENTLY DISABLED PEOPLE

CS

Retail sales tax on a vehicle purchased for the transportation of a permanently physically disabled person is refundable, within specific legislated criteria.

Over the past few years, Ministry processing time has increased with the growing number of claims under this program. This has, in turn, caused an increase in telephone inquiries and correspondence from applicants regarding the completion and status of their claims.

Consequently, the Taxation Data Centre and the Retail Sales Tax Branch have jointly developed a new combined RST guide and Permanently Physically Disabled application form which makes it easier for people to apply. As a result, the Taxation Data Centre needs to contact fewer applicants for information omitted from the application and, as well, fewer applications contain errors. There are also fewer inquiries for assistance to complete application forms.

Because vehicle registration information is required before an application under this program can be approved, applicants previously needed to get supplementary information from the Ministry of Transportation. The Taxation Data Centre now has direct access to the Ministry of Transportation's vehicle registration database and can obtain and verify this information on behalf of the applicant.

These initiatives have enabled the Ministry to process these claims up to two weeks faster, to process more claims and to respond to more claimant inquiries without having to increase staff.

Target: **October 1987 for Combined Application Form**
May 1988 for Transportation Database Access

Status: **Completed and Ongoing**

NEW MEASURE 345: FASTER REFUNDS FOR ALTERNATE FUEL CONVERSION CLAIMANTS

CS

People who purchase or lease vehicles operated on alternate fuel or who purchase or lease vehicles to be converted to alternative fuel are eligible for a retail sales tax refund when the conversion is made under specific legislated conditions.

Over the past few years, the Ministry's processing time has increased with the growing number of claims under this program. This has, in turn, caused an increase in telephone inquiries and correspondence from applicants regarding the status of their claims.

Vehicle registration information is required before an application under this program can be approved, Applicants previously needed to get this supplementary information from the Ministry of Transportation. The Taxation Data Centre now has direct access to the Ministry of Transportation's vehicle registration database and can obtain this information on behalf of the applicant.

This initiative has enabled the Ministry to process these claims up to two weeks faster, to process more claims and to respond to more claimant enquiries without having to increase staff.

Target: **May 1988**

Status: **Completed and Ongoing**

NEW MEASURE 346: CORPORATIONS TAX ENQUIRY SERVICE

CS

The Ministry of Revenue's Corporations Tax Branch issues an annual Information Bulletin to its clients explaining in more detail Corporations Tax measures announced in the Ontario Budget. Until recently, companies were directed to call the Branch's legislative specialists for clarification of, or further information on, the measures.

In June 1988, responsibility for handling these calls was transferred to the Ministry's toll-free Telephone Information Centre. Information Centre staff were briefed on Corporations Tax issues and on the most common types of questions that clients asked the legislative specialists. Corporations Tax clients were informed of this change, and that they could call the Centre, toll-free, and receive information and help in English or French.

This transfer allows the legislative specialists to spend more time handling detailed, complex enquiries; to research and defuse potential problems; and generally to provide a higher level of customer service to corporations whose accounts require more attention.

Staff in the Telephone Information Centre responded to over 350 enquiries in the first two months (July and August 1988), 92 per cent of which were resolved immediately. The remaining 8 per cent were referred to the branch for resolution.

Target: **July 1988**

Status: **Completed and Ongoing**

NEW MEASURE 347: REDESIGN OF CORPORATIONS TAX FORMS

C S

As part of an ongoing program of reducing taxpayer paper burdens, the Corporations Tax Branch is standardizing its forms and converting these forms to laser printing technology.

The new forms now use standard titles and locations to better display prominent information. Laser technology allows the form artwork and print layout to be produced at the time the taxpayer information is printed. The lengthy lead time required to amend forms is eliminated as the separate artwork, tendering and forms printing stages are no longer necessary.

This measure will benefit the over 200,000 companies which use Corporations Tax forms. Forms will be produced more quickly and tax changes can be incorporated immediately.

Target: **December 1988**

Status: **On Target**

NEW MEASURE 348: METRO CORPORATIONS TAX REGIONAL OFFICE

CS

Until recently, Ontario corporate taxpayers who were required to file returns under both the *Mining Tax Act* and the *Corporations Tax Act* had to deal with two separate offices in Oshawa.

In July 1988, a permanent office was established in North York housing both the mining tax and corporations tax field audit staff. Now taxpayers filing returns under both statutes have access to the combined resources of staff for both taxes, in a convenient location in Metro.

This relocation will result in substantial time and cost savings to corporations, taxpayers and their legal and financial advisors.

Target: **July 1988**

Status: **Completed**

NEW MEASURE 349: INCREASED CORPORATIONS TAX COMPLIANCE SERVICE **CS**

In 1987, there were 65,000 companies with late Corporations Tax payments, or unfiled returns. Although this represented a decline in delinquencies over earlier years, the Corporations Tax Branch committed itself to a program of increased contact with taxpayers to find out why there were problems.

To this end, staff visited 1,200 companies.

This personal contact has prevented unnecessary sanctions being taken as a result of lack of information or misunderstanding. As well, Ministry staff have a better understanding of the problems companies have in complying with regulations and can better advise and assist these companies.

Target: **April 1988**

Status: **Completed and Ongoing**

NEW MEASURE 350: IMPROVED TURNAROUND TIME FOR TAX ASSESSMENT NOTICES

CS

Inconsistencies in corporate accounts such as payment allocations to the wrong taxation year, or mismatched corporate names and numbers, result in errors in Notices of Assessment for corporations tax.

Because the system for issuing the Notice is automated, these errors are not immediately spotted by Ministry staff. Considerable time is required to prepare and issue revised Notices of Assessment.

To resolve the problem, the Corporations Tax Branch has allocated staff to analyze the accounts and make amendments, thus ensuring that the automated assessment notices are as correct as possible before they are issued.

This measure benefits approximately 8,000 corporate taxpayers through increased accuracy and fewer possible disputes.

Target: **July 1988**

Status: **Completed and Ongoing**

NEW MEASURE 351: ADOPTING INDUSTRY STANDARDS

CS

As with other Ministry of Revenue branches, the Corporations Tax Branch is continuously investigating ways to simplify and clarify communications with its client groups.

One instance of this simplification is the Branch's self-addressed return envelope which was redesigned to include a tear-off address change form. This innovation eliminates the need for an address change notification section on existing forms.

By adopting form designs that are common in the business community, the Branch is responding to the needs of its clients and ensuring easier compliance.

Target: **October 1987**

Status: **Completed and Ongoing**

NEW MEASURE 352: IMPROVED REFUND CLAIM FORMS FOR GASOLINE AND FUEL TAXES

CS

Each year, the Motor Fuels and Tobacco Tax Branch issues approximately **40,000** tax refunds for exempt-use of gasoline and diesel fuel. These refunds are claimed for a variety of reasons by a number of client groups.

In the past, one claim form has been used for all types of clients and fuel uses. Occasionally, claimants find it difficult to complete the form, because some of the information requested does not apply to their claim.

To resolve this inconvenience, the Ministry has developed **four** new refund claim-forms, which are targeted to the following client groups:

- exporters of fuel;
- Native people living on a reserve;
- industrial fuel users; and
- farmers

This measure will simplify gasoline and fuel tax refund claims for approximately 40,000 recipients, and will also reduce delays resulting from the processing of improperly completed refund claims.

Target: **December 1988**

Status: **On Target**

NEW MEASURE 353: INTERJURISDICTIONAL CARRIERS TOLL-FREE DIRECT INFORMATION LINE

CS

In December 1987, the Motor Fuels and Tobacco Tax Branch introduced toll-free lines in Canada and the U.S. to enable truckers to phone for information about new rules regarding licensing, the use of coloured fuel and other procedures. Although these lines were initially considered necessary only for the four-month "awareness raising" campaign, truckers continued to call for information and help. To maintain the service without placing additional pressures on the Branch's legislative staff, responsibility for handling these enquiries was transferred to Revenue's Telephone Information Centre.

A streamlined service now offers interjurisdictional truckers who operate in Ontario access to information on single-trip permits and registration forms.

This service was further enhanced in that truckers with questions about non-taxation matters are transferred quickly to the Ministry of Transportation, thus eliminating the need for another call.

The new streamlined service was installed in December 1987, but the majority of enquiries commenced May 1988 as registration deadlines approached. Altogether, this service is available to 7,600 truckers. To date, 620 enquiries regarding the new rules for compliance have been handled.

Target: December 1987

Status: Completed and Ongoing

NEW MEASURE 354: FASTER AUTHORIZATION FOR INTERJURISDICTIONAL TRUCKERS

CS

Registered transport companies must obtain fuel-tax decals for vehicles travelling between Ontario and other jurisdictions. When new trucks are added to a fleet, additional fuel decals are required before they can travel into or out of Ontario. Companies have complained that the process of obtaining additional decals by mail or courier was too slow and was impeding their business.

In 1988, the Ministry of Revenue began providing authorization, via facsimile transmission, for registrants to operate additional vehicles interjurisdictionally.

This measure has potential benefits for many of the 7600 transport companies which operate between Ontario and other jurisdictions. In the first three months, over 150 authorizations have been issued.

Target: **June 1988**

Status: **Completed and Ongoing**

NEW MEASURE 355: FASTER FUEL TAX REFUNDS TO TRUCKERS — C S

The Ministry issues approximately **11,000** refund cheques annually to interjurisdictional truckers for overpayment of fuel tax.

In 1988, the manual and computer procedures for processing these refunds were reviewed to improve turnaround time by eliminating unnecessary procedures.

As a result, 73 per cent of all refund claims are paid within the first 15 days, compared to 65 per cent in 1987. This measure will benefit approximately 3,000 interjurisdictional truckers who regularly claim refunds for overpayment of fuel tax.

Target: **January 1988**

Status: **Completed and Ongoing**

NEW MEASURE 356: NO PENALTY FOR FIRST-TIME LATE FILERS — C S

Registrants under the *Fuel Tax Act* are assessed penalties for late filing of their tax returns. In past years, assessments were automatically raised and sent whenever returns were received late. For these penalties to be reversed, registrants had to contact the Ministry of Revenue or file a Notice of Objection with the Ministry's Tax Appeals Branch.

Starting in 1988, the $10 minimum penalty is not applied to first-time late-filers provided they have a good filing record. Instead, a notice is sent to the taxpayer advising that the return was received late and the usual penalty was not assessed because of a good filing record.

This new procedure will benefit approximately 1,500 first-time late filers per year. In addition to promoting compliance, the penalty waiver demonstrates the Ministry's concern for fairness in administering Ontario taxes. It also eliminates the need for those affected to request reversal of penalties.

Target: **January 1988**

Status: **Completed and Ongoing**

NEW MEASURE 357: COLOURED FUEL AWARENESS PROGRAM

C S

The results of a 1986 survey of fuel tax refund claimants showed that **53 per cent** were concerned that coloured fuel would have a detrimental effect on their equipment. Since the program started, various actions have been implemented to deal with this perception (see Measure 293).

As an additional measure, the Ministry of Revenue installed displays at 50 fall fairs to distribute the brochure "Coloured Fuel and You" in 1988. This publication, aimed primarily at the farm population, explains the coloured fuel program and the results of independent research studies that found no evidence of engine breakdown due to coloured fuel.

This communications initiative encourages Ontario farmers to use coloured fuel. It emphasizes the benefits of the program, including convenience, simpler bookkeeping, and both time and cost savings, compared to using tax-paid fuel and claiming refunds.

Target: **July through October 1988**

Status: **On Target**

NEW MEASURE 358: ENHANCED ENQUIRY SERVICE FOR LAND TRANSFER TAX AND PROVINCIAL LAND TAX

CS

Prior to July 1988, staff in the Ministry's toll-free Telephone Information Centre answered general telephone enquiries concerning the Land Transfer Tax and Provincial Land Tax Acts. In July, the Centre assumed responsibility for answering most questions relating to these two tax statutes, referring complex enquiries to legislation specialists.

This measure provides clients with immediate access to information about these two taxes, and allows the legislative specialists to concentrate their time and technical expertise on fewer, but more difficult enquiries and problems.

Staff in the Telephone Information Centre handled over 2000 enquiries in the first two months (July and August 1988), 80 per cent of which were resolved immediately. The remaining 20 per cent were referred to the branch for resolution.

Target: **July 1988**

Status: **Completed and Ongoing**

NEW MEASURE 359: SBDC PROGRAM REACHES OUT — C S

The purpose of the Small Business Development Corporations (SBDC) Program is to encourage equity investments in small businesses. Since 1979, some 1,000 SBDCs have invested $409 million in 921 small businesses. Communications is a key element in ensuring the success of this Program, first, in ensuring awareness of the SBDC Program and its services and second, in matching capital and investment needs.

A new marketing/promotion section in the SBDC Program has been established to provide front-line information to small business owners and potential investors. Some examples of this section's activities during the reporting period include:

- **nine** exhibits at trade shows;
- the development and implementation of a marketing strategy to reach small business owners and potential investors;
- **five** media interviews;
- a new visual identity for the program; and
- a total of **21** seminars and presentations to financial institutions, professional organizations and other government ministries.

Through the personal consultation, increased accessibility and visibility described in this measure, the SBDC Program is contributing to the growth of small business in Ontario.

Target: **November 1987**

Status: **Completed and Ongoing**

NEW MEASURE 360: FASTER PROCESSING OF SENIOR CITIZEN TAX GRANTS

C S

Property tax grants of up to $600 per household are provided to senior citizens each year.

Some 700,000 application forms are mailed and processed annually by the Ministry's Taxation Data Centre in what has been a highly labour-intensive program.

In September 1988, the Taxation Data Centre introduced optical scanning technology which "reads" and records hand printed information completed by the applicants.

This initiative provides faster updating of seniors' accounts, decreases manual clerical processing of applications and enables the Ministry to respond to seniors' inquiries more immediately. Utilizing a revised application form developed by the Guaranteed Income and Tax Credit Branch, the Data Centre increased processing speed by 51 per cent while reducing staff costs.

Target: **September 1988**

Status: **Completed**

NEW MEASURE 361: IMPROVING CORRESPONDENCE WITH RECIPIENTS OF GUARANTEED INCOME AND TAX GRANT PAYMENTS **C S**

Currently, some 166,000 and 720,000 senior citizens receive monthly Guaranteed Income payments and semi-annual Ontario Property Tax Grants respectively. Along with effective telephone enquiry services, fast and precise correspondence is an important means of ensuring that seniors receive their full entitlements.

Consequently, the Guaranteed Income and Tax Credit Branch frequently assesses and modifies its standard letters, to ensure that the information is clearly understandable by seniors.

In March 1988, the Branch conducted a more comprehensive review, including input and feedback from seniors and senior citizens' groups. The information obtained in this survey was closely analysed and the results used to significantly revamp G.I.T.C. letters.

This measure will ensure that the Branch's letters to its clients are as clearly worded as possible, and that clients fully understand the information being provided or requested. It will also reduce the need for subsequent contacts, for a considerable saving in staff time and client frustration.

Target: **December 1988**

Status: **On Schedule**

NEW MEASURE 362: IMPROVED ACCESS TO GUARANTEED INCOME AND TAX GRANT INFORMATION FOR SENIORS **C S**

To ensure that Ontario's senior citizens have access to the most up-to-date information on programs which benefit them, the Ministry's Guaranteed Income and Tax Credit Branch recently undertook several communications initiatives.

These included:

- The *Ontario Tax Grants for Seniors*, the *Ontario Tax Credits* and the *Guaranteed Annual Income System Guides* have all been rewritten to remove the necessity for a yearly revision. Program changes and updates will be quickly disseminated through supplementary fact sheets and bulletins.

- Special notices highlighting major program activities have been sent to a variety of seniors periodicals and ethnic publications in Ontario.

These communications initiatives provide relevant and timely information to Ontario's senior citizens and to those individuals and groups who assist seniors in obtaining program information.

Target: **August 1988**

Status: **Completed and Ongoing**

NEW MEASURE 363: SENIOR FARMERS PROPERTY TAX GRANTS

C S

In 1987, the Ministry of Revenue implemented two major initiatives to assist Ontario's senior farmers in claiming their Property Tax Grants.

In 1988, these initiatives were enhanced to include:

- an automatic calculation of farm residential unit tax values based on municipal mill rates; and
- the provision of information and assistance to senior farmers who require a tax breakdown between their farm residence and farmland, by the Telephone Information Centre staff, in addition to the Assessment Program's Regional offices.

These initiatives will benefit over 23,000 senior farmers, who may require information or assistance in completing forms, as well as ensuring that they receive the maximum benefits to which they are entitled.

Target: **September 1988**

Status: **Completed**

NEW MEASURE 364: REVISED 1988 PROPERTY TAX GRANT APPLICATION FOR SENIORS **C S**

In 1988, the Ministry of Revenue revised the Property Tax Grant (PTG) application form, to enable it to be processed by optical scanning equipment.

To minimize client problems with the new form, it was first tested by several groups of seniors, representing a range of backgrounds and communities. The results of the tests were used in creating the final design of the form.

Over 700,000 seniors who file Property Tax Grant forms will benefit from this new design, which makes the application easier to understand, complete and process.

Target: **June 1988**

Status: **Completed and Ongoing**

NEW MEASURE 365: **SENIORS RECEIVE ASSISTANCE FILING EXTENDED CARE APPLICATIONS** **C S**

Until recently, senior citizens in Toronto needing assistance with Extended Care applications had to travel to the Ministry of Health's office on Overlea Blvd. in Scarborough. Recognizing that this location was difficult to reach, the Ministry of Health looked for a more central location. Revenue's Toronto Public Enquiry Centre at 50 Grosvenor Street was chosen for its central location and easy access to nursing homes, hospitals, clinics and placement care centres.

As of April 1988, staff in the Toronto Public Enquiry Centre were given the authority to immediately qualify a senior citizen applicant for Extended Care assistance and to issue a certificate of eligibility, or issue a notification disallowance.

The usual one-week waiting period for applicants has been reduced to as little as 30 minutes. As well, senior citizens can easily reach the Centre, which was designed and staffed primarily to serve seniors. This measure is expected to assist 1100 senior citizens in 1988/89.

Target: **April 1988**

Status: **Completed and Ongoing**

NEW MEASURE 366: ONTARIO HOME OWNERSHIP SAVINGS PLAN — C S

In September 1988, Ontario Home Ownership Savings Plans (OHOSPs), announced in the 1988 Ontario Budget, became available. Jointly administered by the Ministry of Revenue, Revenue Canada and financial institutions, the program provides tax credits to Ontario residents saving toward the purchase of their first home.

To ensure that Ontario citizens are aware of the program, a comprehensive communications and marketing strategy was developed, including:

- distribution of over **three million** information booklets through financial insititutions and other outlets;
- advertising in almost **400** daily, weekly and ethnic newspapers;
- distribution of over **25,000** posters to financial institutions, LCBOs and government offices; and
- distribution of more than **4,000** training videos and manuals to financial institutions.

While basic enquiries about the Program are handled by the Ministry's Telephone Information Centre, more complex enquiries are handled by a team in the Guaranteed Income and Tax Credit Branch.

This group also presented information sessions to a wide range of interested groups, across Ontario.

This comprehensive strategy will do much to ensure that information about the OHOSP Program is widely distributed across Ontario. Overall, it is anticipated that over 150,000 individuals will benefit each year.

Target: **September 1988**

Status: **Completed and Ongoing**

NEW MEASURE 367: EMPLOYEE SHARE OWNERSHIP PLAN COMMUNICATIONS INITIATIVES **C S**

Ontario's new Employee Share Ownership Plan (ESOP) came into effect on January 1, 1988. The ESOP program provides incentives, in the form of grants, to employees of small- and medium-sized companies who purchase newly-issued shares of their employer corporations.

A number of communications initiatives have been undertaken to ensure that program information is available to both employers and employees. These included:

- distribution of news releases and fact sheets to launch the program;
- installation of a direct "Call Collect" telephone number (430-ESOP) to enable business owners and potential employee investors to speak directly to program staff;
- distribution of 68,000 bilingual ESOP brochures to potential clients, accountants, lawyers, and other interested groups;
- visits by Ministry staff to discuss program requirements with employers, employees and advisors; and
- seminars, trade shows and presentations.

These initiatives ensure that information about the ESOP program is widely distributed across Ontario. By September 1988, three Plans had been registered, and ten Plans were close to registration.

Target: **Various dates in 1988**

Status: **Completed and Ongoing**

NEW MEASURE 368: CONTINUED IMPROVEMENT AND EXPANSION OF MUNICIPAL REASSESSMENT OPTIONS **C S**

Individual assessments become outdated, inconsistent and unfair when a municipality's Assessment Roll is not updated on a regular basis. This typically translates into unfair taxes.

The Ministry of Revenue, to address local property assessment problems, has developed and continues to enhance its three major reassessment programs for voluntary municipal implementation.

To date, **655** or **78 per cent** of all Ontario municipalities have opted for reassessment under one of these programs:

1. Equalization of assessment value under the local Section 63 Program.

2. Proclamation at full market value under the local Section 70 Program.

3. Region/County-wide reform of cost sharing and market value assessment.

These three market value-based assessment programs are unique in North America in that they enable municipal councils to preview the possible results of reassessment before implementing the new values.

Implementation of each program is preceded by an extensive information and presentation program. Impact studies are completed to measure the potential tax impacts to each property class on a ward-by-ward or municipality-by-municipality basis. Often municipalities want to view the possible tax consequences of more than one type of reassessment.

Tax impact studies were completed and presented in 1987 to **139** municipalities including some **480,000** individual properties. Slide presentations accompanied by study handouts were arranged and offered to municipal treasurers and administrative staff, usually on separate occasions. All presentations were customized to reflect relevant local data and incorporated specific municipal requirements.

Commencing in 1987, preliminary region/county-wide assessment presentations were offered to requesting municipal councils on an "information only" basis. This new service will help the councils and staff of both upper and lower-tier municipalities better understand the purpose and benefits of region/county-wide reassessment.

Between October 1987 and August 1988, presentations were made to the council members and municipal treasury staff of **16** regions and counties, comprising **306** constituent municipalities.

- Information packages were prepared and distributed to interested parties, according to locality, providing both general and detailed information on reassessment options.

- Special reassessment advertisements were placed in all daily and weekly newspapers advising ratepayers of the reassessment, mailing of Notices of Property Valuation, return of the Assessment Roll, Open House Schedules and Appeal deadlines.

- An improved Notice of Property Valuation and an Information Insert were mailed to property owners and tenants in reassessed areas providing information on market value assessment, Open House schedules and assessment appeal procedures. In 1987, **660,000** Notices were mailed, **300,000** in a bilingual format.

- Extended Open Houses were held in each municipality prior to the return of the Assessment Roll with evening and Saturday hours at each location. In 1987, some **378** days of Open Houses were scheduled to provide ratepayers with an opportunity to review their new assessment with a property assessor.

To date, 63 municipalities have requested implementation of the Ministry's local Section 63 and 70 Reassessment Programs for taxation in 1989. 16 of these municipalities have not been previously reassessed.

In addition, 10 counties and one region, representing 217 area municipalities and comprised of over 500,000 individual properties, have requested Region/County-wide Tax Impact Studies in 1988.

Target: **On receipt of municipal resolution, implementation for taxation the following year.**

Status: **On Schedule**

NEW MEASURE 369: MUNICIPALITIES EQUALIZED UNDER LOCAL SECTION 63 REASSESSMENT

C S

The Section 63 Reassessment Program is available on an optional basis to all Ontario municipalities and provides for the reassessment of all properties in a municipality at a percentage of their 1984 market values. The percentage varies for the different classes of property and reflects the historical level of assessment-to-market-value for each of the five major property classes in the municipality.

In this way, the Section 63 Program:

- revises and equalizes all property assessments on the basis of their 1984 market values;
- corrects assessment inequities separately within each property class. The five property classes are, residential, multi-residential, commercial, industrial and farm;
- prevents tax shifts from one property class to another;
- prevents erosion of the municipality's tax base by making assessments more defensible; and
- ensures there will be no change to the apportionment of shared costs within a region or county.

Municipal councils may request detailed Tax Impact Studies to measure the tax consequences of a possible reassessment. This preview feature allows councils, based on their sensitivity to local needs, to make informed decisions on whether or not to implement reassessment.

Detailed Tax Impact Studies were prepared and presented to 53 Ontario municipalities, comprising some 305,000 individual properties, in the fall of 1987. 43 of these municipalities requested and received reassessment under the Section 63

Program in 1987 for 1988 taxation, including 17 municipalities for the first time.

This brings the total number of municipalities presently assessed on this basis to 449, or 54 per cent of all municipalities in Ontario, and includes 140 municipalities which have received at least one update reassessment. Tax Impact Studies will be prepared for 40 municipalities in 1988 for possible implementation for taxation in 1989.

Target: On receipt of municipal resolution, implementation for taxation in the following year.

Status: On Schedule

NEW MEASURE 370: MUNICIPALITIES PROCLAIMED AT FULL MARKET VALUE UNDER SECTION 70 **C S**

Section 70 of the *Assessment Act* provides for the reassessment of all properties in a municipality at full 1984 market value and is available to municipalities upon request.

Since all properties within a municipality are assessed at their full market value, they are able to pay property taxes on a neutral and fair basis.

Typically, full market-value reassessments are implemented in those municipalities where minimal tax shifts among property classes will occur.

Detailed Tax Impact Studies based on Section 70 Reassessment were prepared and presented in 1987 to **53** Ontario municipalities which included nearly **46,000** properties.

As a result, **50** of these municipalities requested and received implementation of full market-value reassessment for taxation in 1988, **11** for the first time.

The total number of municipalities assessed under Section 70 now totals 153, or more than 18 per cent of all Ontario municipalities. This number includes 102 municipalities which have been updated to more current market values under the Section 70 Program. Tax Impact Studies will be prepared and presented to 23 municipalities for possible reassessment for taxation in 1989.

In addition, studies have been deferred in 30 municipalities which are located within areas currently considering possible region or county-wide assessment.

Target: On receipt of municipal resolution, implementation for taxation in the following year.

Status: On Schedule

NEW MEASURE 371: REGION/COUNTY-WIDE ASSESSMENT AND COST-SHARING REFORM — C S

Region/County-wide assessment and cost-sharing reform provides for the assessment of all properties within a region or county on a common base year, either at full market value or at a percentage of market value by the five defined property classes.

While local Section 63 and 70 Reassessment Programs resolve inequities within municipalities, the Region/County-wide Program ensures that similar properties of comparable market value will pay the same in taxes for upper-tier and school purposes no matter where they are located in the region or county.

By establishing a common region or county-wide assessment base, this program also eliminates the need for complex cost-sharing and apportionment procedures among the area municipalities within the region or county.

The Region/County-wide Program also features an automatic assessment update every four years. This removes the next reassessment update from any local political controversy.

The same detailed tax impact preview process offered under the Section 63 and 70 Programs is also available to regions and counties. In this case, separate presentations are made by the Assessment Program to the upper-tier council and to the local area municipality councils. The decision to implement rests with the council of the region or county.

In 1987, detailed Tax Impact Studies were presented to the **Region of Waterloo** and the **County of Huron** comprising a total of **33** area municipalities or more than **126,000** individual properties.

In total, 53 municipalities located in five upper-tier municipalities have been reassessed on a region/county-wide basis. Approximately 360,000 individual properties are included in these five regions and counties.

In 1988, ten Ontario counties and one regional municipality requested Tax Impact Studies on a region/county-wide assessment basis. This represents 217 area municipalities and includes over 500,000 individual properties. A further six upper-tier jurisdictions comprising 89 municipalities received presentations.

Target: On receipt of municipal resolution, implementation for taxation in the following year.

Status: On Schedule

NEW MEASURE 372: PROVIDE MARKET-VALUE INFORMATION TO INDIVIDUAL PROPERTY OWNERS — C S

The *Freedom of Information and Protection of Privacy Act, 1987* guarantees Ontario citizens access to all information pertaining to them, while protecting confidential information from being disclosed to others.

The Act allows the Ministry of Revenue to release to a requesting property owner all the specific information which relates to his/her property, including the estimated market value of the property, even though the assessment may not be based on that value.

This same information can also be released to the duly authorized agent of a property owner.

Previously, market-value estimates, when they did not form the basis for an assessment, were released only as part of an aggregate tax impact study presented to municipal council.

The new legislation will also allow the Ministry of Revenue to disclose the individual market-value estimates used in preparing municipal tax impact studies. These will be released in a list format showing the estimated market value for each property address.

These new provisions for information disclosure complement the Ministry's mandate to provide ratepayers with an increased understanding of all aspects of property assessment and taxation.

To further assist ratepayers, standardized request forms have been designed and made available across Ontario where assessments are presently not based on property market values.

As of August 31, 1988, the Property Assessment Program had received and responded to 574 requests from individual ratepayers for market-value data. Accompanying each estimate of market value was an explanatory letter describing how a

ratepayer can apply the estimate as a measure of assessment fairness.

All requests were immediately reviewed upon receipt and answered within one week.

Target: **June 1988**

Status: **Completed and Ongoing**

NEW MEASURE 373: NEW ENUMERATION SYSTEM IN SUPPORT OF 1988 MUNICIPAL AND SCHOOL BOARD ELECTIONS **C S**

The Ministry of Revenue has a statutory mandate to collect information necessary for the preparation of preliminary lists of electors for municipal and school board elections; lists of school tax support; provincial population counts; ownership and tenancy updates for Assessment Rolls; and jury lists.

In 1988, this enumeration was conducted for the first time on a mail-out basis and also included the identification of English and French-language electors for school board purposes.

The most significant development was the creation of a "live" voters' list. This list is maintained and continually revised from information collected by the Ministry's Property Assessment Program.

These new enumeration features were introduced to:

- help the Government meet its commitment to the Francophone community in ensuring its right to govern French-language education;
- reduce the possibility of adverse reaction to the process of identifying linguistic electoral rights; and
- provide essential support for the establishment of the Ottawa-Carleton French Language School Board later this year, by identifying the more than 80,000 French-language public and separate school supporters in the area.

An extensive and comprehensive multi-media advertising campaign was undertaken jointly by the Ministries of Education, Municipal Affairs and Revenue to explain the new enumeration process. Highlights included:

- newspaper advertisements, which coincided with this year's Local Government Week campaign;

- enumeration launch ads placed in each of the almost **400** daily and weekly newspapers in Ontario including some **110** ethnic publications; and follow-up ads placed in the Province's **46** daily newspapers;

- **65** print articles based on interviews and question and answer sessions with Ministry of Revenue staff to explain the new enumeration process;

- paid ads in all Ontario radio and television markets, supplemented by **110** public service announcements;

- bilingual insert/brochure entitled *Five easy steps to complete your Notice,* which was included with each Municipal Enumeration Notice;

- toll-free telephone enquiry service at the Ministry of Revenue's head office in Oshawa; staff responded to enquiries made in English, French and 21 other languages; and

- a variety of local and community-based communications initiatives including presentations to more than 30 municipalities, school boards, associations and other interest groups.

In addition to the regular enumeration process, a special student registration period was scheduled in September to ensure that all eligible college and university students were added to the Voters' Lists.

The success of the new enumeration program was evident in these statistics.

- ***Of the 4.6 million Municipal Enumeration Notices mailed to all assessable units in the Province at the end of April 1988, more than three million were completed and returned to Revenue's 31 Regional Assessment offices for verification and processing: this represents nearly 70 per cent of those mailed, or 76 per cent of the population.***

- ***86,000 calls and visits were received by the Regional Assessment offices and 24,000 by the Head Office Enquiry Centre.***

- ***1500 enumerators, instead of the usual more than 10,000, were hired across the Province to visit those households for which a response was not received. As a result, required information was received by direct***

response from more than 90 per cent of Ontario's population.

- *In total, 9.2 million people were enumerated and 6.7 million electors identified as eligible to vote in the November 14, 1988 municipal and school board elections.*
- *Ongoing statistical sampling suggested a 2 per cent error rate.*

Target: For the Fall 1988 Municipal Election

Status: Completed and Ongoing

NEW MEASURE 374: ENUMERATION HOTLINE CS

This year, the Province introduced a "mail-in" Municipal Enumeration Notice which was sent to over six million households across Ontario. Although the Notice directed people to call the Ministry of Revenue's 31 Regional Assessment offices for further information or help in completing the form, a toll-free multilingual "Hotline" was also established and the number widely advertised in the media.

In the two weeks preceding the mail-out of the forms, during the "awareness building" campaign, the Hotline operated from 8:00 a.m. to 5:00 p.m. However, once the forms were mailed, the service operated from 8:00 a.m. to 8:00 p.m., paralleling the service available in the Assessment field offices. Besides English and French, service was available in 21 other languages.

The "Hotline" operated from April 18th, 1988 to June 30th, 1988 and staff responded to over 17,000 calls from across Ontario. Over 500 responses were made in a language other than English, primarily in French and Italian.

Target: **April 1988**

Status: **Completed**

NEW MEASURE 375: NEW VOTER IDENTIFICATION NOTICE MAILED TO ALL HOUSEHOLDS

C S

One of the main reasons for conducting the enumeration in municipal election years is to ensure that all citizens eligible to vote in the municipal and school board elections in Ontario are properly identified.

The Ministry of Revenue's Assessment offices supply preliminary lists of electors for all municipalities and school boards in the Province. These are prepared from the information shown on the completed Municipal Enumeration Notices and from details gathered during the enumerator follow-up process.

In 1988, for the first time, each household received a Voter Identification Notice listing all eligible voters in the household and showing the electors' chosen language and school support.

Each Voter Identification Notice also provided details on the revision period for making corrections to the voters' list and the address of the municipal clerk where changes must be directed.

In addition, the Voter Identification Notice indicated whether the information shown was based on a response to the 1988 Municipal Enumeration Notice or taken from existing data files.

By August 31, 1988 some 3.7 million Voter Identification Notices had been mailed to Ontario's 6.7 million eligible voters.

Target: **August 1988**

Status: **Completed**

NEW MEASURE 376: SUPERMAILBOX ASSESSMENT REDUCTION POLICY

CS

An Ontario Municipal Board (O.M.B) decision on March 9, 1988, granted a five per cent assessment reduction to two Pickering property owners who have supermailboxes abutting their properties. In the absence of actual sales data, the O.M.B. agreed with the property owners that supermailboxes are nuisances which threaten to reduce property values.

There are an estimated **2,600** supermailboxes adjoining some **5,000** residences and providing mail service to over **90,000** Ontario households. Half of these are located in the greater Metropolitan Toronto area.

In order to ensure consistent treatment of all residences which may be affected, the Ministry of Revenue granted this same five per cent reduction immediately to all properties with abutting supermailboxes, where an appeal had been lodged on this basis, or the municipality's 1987 Assessment Roll had not yet been returned.

The Ministry is continuing to review the sales of homes with abutting supermailboxes to determine the appropriateness of the five per cent reduction. On the basis of this survey of actual sales data, the final guideline will be consistently applied to all such residences on the 1988 Assessment Roll for 1989 municipal taxes.

Each of the 5,000 property owners in Ontario who have a supermailbox abutting their property has been targeted to receive a Notice of Property Valuation in December 1988. A special message will advise them of the Ministry's policy and the effect it will have on their property assessment, as well as their appeal rights.

Target: **December 1988**

Status: **On Schedule**

NEW MEASURE 377: IMPROVED ACCESS TO COUNTY/MUNICIPALITY CODES

CS

With the introduction of new standard documents under the Land Registration Reform Act, it became necessary to provide Property Assessment Roll Numbers on transfer documents, when land is sold or mortgaged.

The first two components of the Assessment Roll Number, the County and Municipality codes, are critical in locating a property. They identify the county or region as well as the local municipality in which the property is located. Since these are not usually included on the financing and real estate documents, they must be added prior to registration.

To assist those involved in the search and registration process, such as lawyers, title searchers, land owners, buyers and sellers, and borrowers and lenders, the Ministry of Revenue publishes and maintains a listing of all municipalities by region, county or district jurisdiction, along with their corresponding codes. These lists are supplied to registration offices, municipal offices and others, upon request.

For the additional convenience of these clients, the Ministry has updated and reformated this data for inclusion in the Ministry of Municipal Affair's widely-used Municipal Directory for 1988. County/municipality codes are sequenced by municipality in the Directory's master alpha-index.

The more than 800 municipalities listed in the Directory index are identified by their corresponding municipality code and geographically located by county code for convenient reference by a variety of potential users.

Target: **For 1988 and Future Municipal Directories**

Status: **Completed and Ongoing**

NEW MEASURE 378: IDENTIFYING CONSERVATION LANDS FOR PROPERTY TAX REBATES

CS

The Treasurer of Ontario, in his 1987 Budget, announced the introduction of a property tax incentive program to recognize, encourage and support the stewardship of conservation lands in the Province.

This Program will provide the owners of ecologically important wetlands and conservation lands with tax rebates equal to 100 per cent of their municipal property taxes.

The Ministry of Revenue plays a key support role in supplying the Ministry of Natural Resources with assessment information for identifying eligible properties and calculating rebates. These critical support functions include:

- transferring conservation land boundaries onto the assessment base maps maintained in the Province's 31 Regional Assessment offices;
- identifying all individual properties which contain qualifying conservation land; and
- cataloguing all potentially eligible properties by Assessment Roll Number, property address, owner's name and mailing address, and eligible acreage and related assessment.

Approximately 6,000 owners of 372,000 hectares of conservation land are potentially eligible to receive some $5 million in conservation land tax rebates each year.

The use of the tax incentive is a direct and powerful tool which will result in substantial social, recreational, environmental and economic benefits through the encouragement of conservation and prudent management of natural resources on non-Crown lands.

Target: **For Rebates in 1988**

Status: **Completed and Ongoing**

NEW MEASURE 379: PROVINCIAL TOUR OF PROPERTY ASSESSMENT PROGRAM EXHIBIT **C S**

To promote a better understanding of property assessment and taxation in Ontario, the Ministry of Revenue has prepared a multi-media, walk-through exhibit which graphically depicts the functions and services performed by Ontario's Property Assessment Program.

Entitled "Ontario's Property Assessment Story", this exhibit comprises four display clusters which describe and correlate:

- the scope of assessment services;
- the work of the assessor;
- services to municipal and school board clients; and
- the types of reassessment programs.

The exhibit has been displayed in **nine** major urban centres throughout the Province, including Toronto, Ottawa, London, Sudbury and Sault Ste. Marie, for periods from two to four weeks. It was also featured at the Association of Municipalities of Ontario's Annual Conference in Toronto, and was recently lent to the North York Public Library, which specializes in collecting municipal government studies.

In all, the exhibit was seen by over 20,000 people in the past 12 months and has been well received throughout the Province. A number of post-secondary school institutions, including Fanshawe and Seneca Colleges, have included the display as required reading for their students in municipal administration, and the North York Public Library has placed a standing order for all future exhibits which the Ministry of Revenue might construct.

Target: **Fall 1987**

Status: **Completed and Ongoing**

NEW MEASURE 380: POSO OFFERS ONTARIO GUARANTEED INVESTMENT CERTIFICATES

C S

The Treasurer of Ontario announced the introduction of Province of Ontario Savings Office Guaranteed Investment Certificates, effective May 2, 1988.

The new GICs feature:

- rates competitive with major Ontario financial institutions;
- terms from 12 to 60 months with the option to select any maturity date; and
- a choice of purchase from $500 to $100,000, with every dollar on deposit guaranteed by the Province of Ontario.

The GICs have satisfied POSO customers' demands for a safe, high return investment. As of November 4th, 1988, 7,645 POSO customers had purchased $110 million in GICs.

Target: **May 1988**

Status: **Completed and Ongoing**

NEW MEASURE 381: POSO OFFERS PREFERRED EXCHANGE RATE — C S

To benefit our customers, POSO negotiated with a travellers cheque supplier a preferred exchange rate on the sale of U.S. and Sterling travellers cheques. The preferred exchange rate is an average 1.06 per cent less than the previous rate.

In addition, no administrative fee is charged on travellers cheques.

Based on annual U.S. and Sterling travellers cheques sales of in excess of $8 million, 7,200 POSO account holders who purchase travellers cheques through the Savings Office will realize annual savings of $85,000.

Target: **March 1988**

Status: **Completed and Ongoing**

NEW MEASURE 382: **PROVINCE OF ONTARIO SAVINGS OFFICE PROVIDES MORE SAFETY DEPOSIT BOXES** **C S**

POSO offers Safety Deposit Boxes at a rental rate **60 per cent** lower than the five major banks and the three major trust companies.

In response to an increased demand from POSO customers who wish to safeguard their holdings, POSO has acquired an additional **840** Safety Deposit Boxes for **13** branches.

The total number of Safety Deposit Boxes available for rent in the 21 branches of the Province of Ontario Savings Office is now 14,340.

Target: **September 1988**

Status: **Completed**

NEW MEASURE 383: PUBLISHED POSO INTEREST RATES — C S

POSO's rates of interest on its three savings/chequing accounts and on its Guaranteed Investment Certificates are now published weekly, along with those of other finanical institutions, in the Sunday Toronto Star and the Monday "Globe and Mail Report on Business". These two widely-distributed newspapers have a combined daily circulation of 850,000.

POSO clients no longer have to phone a POSO branch to obtain information on rates. In today's highly competitive financial services marketplace, POSO customers require up-to-date information in order to move quickly to take advantage of financial opportunities.

These interest-rate comparisons provide existing customers and potential new customers with timely, accurate, comprehensive and relevant information on POSO's products and services.

Target: **January 1988**

Status: **Completed and Ongoing**

NEW MEASURE 384: POSO OFFERS COMPETITIVE OHOSPS — C S

The Province of Ontario Savings Office is participating in the new Ontario Home Ownership Savings Plan Program along with other financial institutions. (New Measure 366)

The OHOSP program provides tax credit benefits to low- and middle-income groups and encourages individuals and families to save towards the purchase of a first home in Ontario.

The only financial institutions ready to accept contributions from the public on September 1, 1988 were POSO and one chartered bank . On the first day alone, **33** POSO OHOSP savings accounts were opened.

POSO offers a highly competitive OHOSP savings account which is attractive to Ontario residents. The addition of OHOSPs further supplements and expands the range of POSO services offered throughout Ontario. During the month of September 1988, 195 new depositors opened OHOSP savings accounts in POSO branches.

Target: **September 1988**

Status: **Completed and Ongoing**

NEW MEASURE 385: CONTINUING IMPROVEMENTS IN FRENCH-LANGUAGE SERVICES — CS

In 1987, the Ministry appointed a full-time co-ordinator of French-language services (earlier Measure 322) to ensure that the Ministry would fully comply with the provisions of Bill 8, Ontario's French Language Services Act; and to preserve and expand the Ministry's already high level of service to its French-speaking clients.

One of the co-ordinator's first tasks was to oversee the preparation of the Ministry's detailed three-year Implementation Plan.

In the twelve-month period covered by this report, the co-ordinator met with all programs and branches to review and counsel on the progress of individual unit implementation plans. As well, the second-year portion of the overall Plan was submitted to Management Board.

Specific initiatives undertaken during the reporting period include:

- The appointment of a **bilingual senior communications officer**, with responsibility for ensuring that information about the Ministry's programs is clearly conveyed to French-speaking citizens and French-language media.

- **50** Ministry employees were enrolled in a range of French-language courses, with a view to their assuming designated positions on or before November 1989.

- By December 1988, and ahead of the its target date, the Ministry will have replaced all visible English-only signs in areas designated as officially bilingual, with signs in both English and French.

- **69** of the **402** forms and documents which go to the public are now produced in English and French, primarily in a bilingual format; the rest will be done by November 1989.

- **143** of the Ministry's **169** external publications are produced in English and French, primarily in a bilingual format. All other publications will be done before November 1989.

Based on the comprehensive program of French-language services developed by the Ministry over the past decade, including publications, advertising, telephone and walk-in services and correspondence, these inititatives will ensure that French-speaking Ontario citizens have access to our programs and services in either official language.

Target: November 1989

Status: Ongoing

NEW MEASURE 386: SPECIAL FRENCH-LANGUAGE "ACTION LINE" CS

The Telephone Information Centre has always offered a bilingual service to its clients. However, in 1988, two enhancements occurred. In September, planning began for a special dedicated "French Action Line" where callers could phone for publications, forms, information and assistance on 11 different tax statutes.

Additionally, French-language capabilities were reinforced in the Telephone Information Centre, and staff began greeting callers with a bilingual salutation to indicate the availability of French-language services.

In this reporting period alone, the centre assisted 1070 callers in French, an increase of 250 per cent over last year. Revenue's "Action Line" is expected to handle 16,000 French enquiries in 1988/89, and will be a major pillar in the Ministry's French-language implementation plan.

Target: **January 1989**

Status: **On Schedule**

NEW MEASURE 387: COMMUNITY PARTICIPATION REINFORCED IN THE REGION OF DURHAM

CS

Prior to its relocation to the Region of Durham, in March 1983, the Ministry had set in place a program designed to reflect its 'good corporate citizen' philosophy. A number of initiatives proceeding from this philosophy have been detailed in previous measures (215, 216, 263, 324).

Now, after five-and-a-half years, the Ministry is closely involved with many community events and fulfills a key corporate-citizen role similar to that played by many private corporations.

For instance, the use of certain facilities in the head office building has been extended, outside business hours, to non-profit community groups. Both the conference centre, which can seat up to 250 people, and the floor of the atrium have been regularly used by a wide variety of groups.

In the past year, approximately **12,000** people used these facilities, representing some **75** different groups and organizations. Examples of some of these groups include:

- Junior Achievement, which this year displayed its efforts in the atrium;
- meetings of the McLaughlin Art Gallery Board of Trustees;
- annual meetings for such groups as the Heart and Stroke Foundation, the Downtown Board of Management, and blood donor clinics; and
- a major one-day conference hosted by the Ministry on the topic of hiring the physically challenged.

The Ministry continues to play a role in the business life of Oshawa, through its membership on the Oshawa Chamber of Commerce and the Downtown Board of Management. And it has maintained close links with the local educational facilities through student work-week and and co-operative placement initiatives - 69 students from Durham College, local high schools and several universities were employed

in 1987/88. Ministry staff continue to lecture at Durham College and to sit on curriculum advisory boards.

As the third-largest employer in the Region, the Ministry, as a matter of policy, has forged relationships with a wide range of community, educational, cultural and business groups. Through these groups, and through our employees, we have been able to make significant contributions which have benefited all parties and which have played their role in facilitating our successful integration into the Durham community.

Target: **1987/1988**

Status: **Completed and Ongoing**

NEW MEASURE 388: NEW COMMUNICATIONS BRANCH — C S

The communications and public information functions in the Ministry of Revenue were, for many years, decentralized, with each major division maintaining its own information group. In 1980, the communications function was consolidated into two groups: one to provide broad corporate communications expertise and strategies to all programs of the Ministry; and one to service the Tax Revenue and Grants Program and its clients.

In June 1988, a further consolidation took place with the combining of these two groups into a new branch - the Communications Services Branch. This new branch has corporate responsibility for all Ministry advertising, publications, special events, communications planning and strategies, and audio/visual and graphic services.

The creation of this branch improves the Ministry's ability to deliver a comprehensive range of cost-effective information programs to its many and diversified client groups.

The consolidation of the communications function reflects and reinforces the Ministry's strong belief that sound and timely public information is integral to a successful customer service program.

Target: June 1988

Status: Completed and Ongoing

PART III: PUBLICATIONS AND ADVERTISING IN 1987/88

PART III: PUBLICATIONS AND ADVERTISING IN 1987/88

The publications list in this section is not an exhaustive list of all Ministry publications, but indicates which brochures, pamphlets and inserts were reprinted between September 1987 and September 1988.

NOTE 1:

Where a publication is indicated as being "distributed through field offices", copies would also have been sent to MPPs, other ministries, professional and trade associations and directly to specific client groups.

e.g. # 52 - 104
74 - 107

NOTE 2:

All Ministry publications are available in either a bilingual format or separately in French. Where a publication is indicated as being printed in English only, the French version is available and will be reprinted as required.

e.g. #3 - 96
#34 - 102

A. PUBLICATIONS

TAX REVENUE AND GRANTS PROGRAM

Corporations Tax Branch

1.	Insert mailed with Balance of Tax Forms Informing Taxpayers of the April 20, 1988 Budget Highlights April 1988	75,000 English Distributed to taxpayers with the Balance of Tax Reform.
2.	Information Bulletin re: Exemption from Filing Tax Returns; Flat Rate Capital Tax; Phase out of Three Year Tax Holiday; Mining Corporations Depletion/ Resource Allowance July 1988	390,000 Bilingual Mailed to all corporations, and a special mailing list.
3.	Proposed Regulations and Information Letter on Three Year Mining Tax Holiday July 1988	200 English Distributed to mining companies, lawyers, accountants and investment dealers and analysts.
4.	Revised Mining Tax Act July 1988	200 English Distributed to mining companies, lawyers, accountants and investment dealers and analysts.

Guaranteed Income and Tax Credit Branch

5.	Ontario Corporations Tax 1988 Guide March 1988	60,000 Bilingual Distributed to new corporations and Ministry of Consumer and Commercial Relations.
6.	Ontario Tax Grants for Seniors Information Guide Revised August 1987 Explains the OTG Program	93,000 Bilingual Distributed to MP/MPP legislative and constituency offices, libraries, seniors' clubs, lawyers/doctors' offices, major corporation offices, Ministry and other government offices.
7.	1987 Ontario Tax Credits Guide Revised December 1987 Explains the OTC Program	70,000 Bilingual Distributed to MPs, MPPs, lawyers, accountants, libraries, Ministry and other government offices.
8.	1988 Guaranteed Annual Income System Guide Revised February 1988 Explains the GAINS Program	70,000 Bilingual Distributed to Ontario MPs, MPPs,. Northern Affairs Offices, seniors' centres, CPP and OAS District Offices, Comsol.
9.	Constituency Office Bulletin 87-3 October 1987 Announces the mailing of Property Tax Grant cheques and provides information on all branch programs to new MPPs	600 English Distributed to MPP and Ontario MP legislative and constituency offices.
10.	Constituency Office Bulletin 87-4 November 1987 Announces the mailing of Interim Property Tax Grant cheques	600 English Distributed to MPP and Ontario MP legislative and constituency offices.

11.	Constituency Office Bulletin 88-1 May 1988 Announces the mailing of Sales Tax Grant cheques	600 Bilingual Distributed to MPP and Ontario MP legislative and constituency offices.
12.	Constituency Office Bulletin 88-2 May 1988 Advises the inclusion of GAINS and OTC as well as OTG program information; Announces the release of OTG Application Forms; includes OHOSP as a tax credit	600 Bilingual Distributed to MPP and Ontario MP legislative and constituency offices.
13.	Ontario Home Ownership Savings Plan (OHOSP) Poster August 1988 Designed to alert public to OHOSP Program	3,277 English 2,529 French Distributed to MPP/MP legislative and constituency offices, Revenue Canada, information centres, Francophone clubs and organizations, university and college residences, municipal offices, public libraries, Social Planning Councils, Chambers of Commerce/Boards of Trade, financial institutions, Ministry offices and LCBO outlets.
14.	OHOSP Booklet August 1988 Explains OHOSP Program	1,528,960 Bilingual Distributed to MPP/MP legislative and constituency offices, Revenue Canada, Francophone clubs and organizations, university and college residences, municipal offices, libraries, Chambers of Commerce/Boards of Trade, financial institutions and LCBO outlets.
15.	OHOSP Information Kit August 1988 Gives information on OHOSP; provides sample forms	2,341 Bilingual Distributed to MPP/ MP legislative and constituency offices, Revenue Canada, Francophone clubs and organizations, university and college residences, municipal offices, libraries, Chambers of Commerce/ Boards of Trade, financial institutions and LCBO outlets.

Motor Fuels and Tobacco Tax Branch

16. Do You Sell Tobacco Products? Brochure Revised March 1988

4,000 Bilingual
Available through display stands in RST Field Offices and distributed by inspection staff.

17. Notice to Tobacco Tax Collectors - Deferral of Tax Payable December 1987

150 English
Mailed to Tobacco Tax collectors.

18. Notice to Gasoline Tax Refund Claimants April 1988 Budget Initiative

10,000 Bilingual
Mailed to all gasoline refund claimants re: new tax rate changes.

19. Important Notice to Refund Claimants of Fuel April 1988

15,000 Bilingual
Mailed to all fuel tax claimants on record re: invoice requirements for refund.

20. Information for Gasoline Importers and Instruction Guide May 1988

2,000 Bilingual
Distributed to gasoline importers on request.

21. Information for Fuel Importers and Instruction Guide May 1988

2,000 Bilingual
Distributed to fuel importers on request.

22. Notice to Gasoline and Fuel Tax Collectors re: Changes to Reporting Requirements for Gasoline and Fuel Imports and Exports May 1988

200 Bilingual
Mailed to all Fuel and Gasoline Tax collectors on record.

23. 1988 Budget Information Bulletin re: Tobacco Tax Increase April 1988

200 Bilingual
Mailed to Tobacco Tax collectors.

24.	Important Notice to Interjurisdictional Carriers Claiming Tax Refund on Fuel Tax Return FT283 May 1988	10,000 Bilingual Mailed to all registered IJCs on record.
25.	1988 Budget Information Bulletin re: Gasoline Tax Increase April 1988	200 Bilingual Mailed to Gasoline Tax collectors.
26.	Exemption from Decal or Single Trip Requirements re: Diesel Powered Vehicles Leased on Short-term Basis Brochure September 1987	1,000 Bilingual Mailed on request from IJCs.
27.	Evidentiary Requirements for Exports of Fuel/Gasoline/Aviation Fuel Exempt of Tax to the U.S.A. by Ontario Collectors:	
	a) FOB Ontario	250 Bilingual Distributed to collectors on record.
	b) FOB U.S.A.	250 Bilingual Distributed to collectors on record.
	Brochure January 1988	

28. Evidentiary Requirements for Tax Refund on Exports of Fuel/Gasoline/Aviation Fuel to the U.S.A. by Non-Collectors:

a) FOB Ontario — 250 Bilingual
Distributed on request or to existing claimants for exports.

b) FOB U.S.A. — 250 Bilingual
Distributed on request or to existing claimants for exports.

Brochure
January 1988

29. Fuel Taxation of Highway Carriers in Ontario Guide
July 1988

20,000 Bilingual
Distributed to truckers by Revenue and MOT inspection staff, through MOT and Revenue Offices and on request in U.S. and out-of-town based operators.

30. Coloured Fuel and You/ Farm Use in Ontario Guide
February 1988

45,000 Bilingual
Distributed to farming section via RST, Assessment, and Ministry of Agriculture and Food District Offices, Ministry of Natural Resources, and through farm fall fairs publication stands.

31. Federal-Provincial Petroleum Surveillance Program Booklet
January 1988

250 Bilingual
issued to Federal Customs Offices at Ontario border crossings.

32. Small Business Development Corporations Guide
March 1988

40,000 Bilingual
Distributed through specialized mailing list and at seminars.

33. Small Business Development Corporations Brochure
March 1988
Promotion of Match-up

15,000 Bilingual
Distributed at trade shows and through general mailout.

34.	Small Business Development Corporations Brochure February 1988 Announces Program Expansion re: Cultural Industries	20,000 English Distributed to clients of the Ontario Film Development Corporation, members of the Canadian Film and Television Association, and during Festival of Festivals.
35.	Small Business Development Corporations Kit Cover February 1988	1,500 Bilingual Used in the distribution of program information during seminars.
36.	Employee Share Ownership Plan Brochure March 1988	68,000 Distributed to MPPs, Ontario Ministries, lawyers, accountants, special interest groups, individual clients, and libraries.

Retail Sales Tax Branch

37. Information Bulletin 2-87 November 1987 Clarification of areas of tax application	265,000 English 2,000 French Distributed to all registered vendors, to persons on a special mailing list, and through field offices.
38. Information Bulletin 1-88 April 1988 Budget changes and clarification of other areas of tax application	265,000 English 2,000 French Distributed to all registered vendors, to persons on a special mailing list, and through field offices.
39. Return Card Insert September 1987 List of Sales Tax Guides	150,000 Bilingual Distributed to all registered vendors.
40. Return Card Insert October 1987 Penalties	150,000 Bilingual Distributed to all registered vendors.
41. Return Card Insert November 1987 Tax Banking	150,000 Bilingual Distributed to all registered vendors.
42. Return Card Insert December 1987 Tax Banking*	150,000 Bilingual Distributed to all registered vendors.
43. Return Card Insert January 1988 Tax Banking	150,000 Bilingual Distributed to all registered vendors.
44. Return Card Insert February 1988 Tax Banking	150,000 Bilingual Distributed to all registered vendors.

45.	Return Card Insert March 1988 Tax Banking	150,000 Bilingual Distributed to all registered vendors.
46.	Return Card Insert April 1988 8% RST Table	250,000 Bilingual Distributed to all registered vendors.
47.	Return Card Insert May 1988 Vendor Compensation	150,000 Bilingual Distributed to all registered vendors.
48.	Return Card Insert June 1988 Purchase Exemption Certificates	150,000 Bilingual Distributed to all registered vendors.
49.	Return Card Insert July 1988 List of Sales Tax Guides	150,000 Bilingual Distributed to all registered vendors.
50.	Return Card Insert August 1988 Due Date	150,000 Bilingual Distributed to all registered vendors.
51.	Return Card Insert September 1988 Understanding Your Sales Tax Audit Reduction of STG #153	150,000 Bilingual Distributed to all registered vendors.
52.	Listing of Guides and Field offices Revised September 1987 and August 1988	60,000 English 10,000 French Distributed through field offices.

53.	Sales Tax Guide #100 Revised September 1987 Vendor Permit	60,000 English 8,000 French Distributed through field offices.
54.	Sales Tax Guide #105 Revised May 1988 Penalties	60,000 English 8,000 French Distributed through field offices.
55.	Sales Tax Guide #108 Revised May 1988 Imported Goods	35,000 English 3,000 French Distributed through field offices.
56.	Sales Tax Guide #111 Revised May 1988 Production Machinery	40,000 English 8,000 French Distributed through field offices.
57.	Sales Tax Guide #112 Revised September 1988 Manufacturing Contractor	20,000 English 5,000 French Distributed through field offices.
58.	Sales Tax Guide #116 June 1988 Ontario-Based International Carriers	20,000 English 7,000 French Distributed through field offices.
59.	Sales Tax Guide #118 Revised September 1987 Tax Refunds: Transportation of Physically Disabled Persons	55,000 English 5,000 French Special mailing lists and field offices.
60.	Sales Tax Guide #121 Revised May 1988 Prepared Foods	85,000 English 8,000 French Distributed through field offices.

61.	Sales Tax Guide #122 Revised October 1987 Snack Foods and Candies	35,000 English 13,000 French Distributed through field offices.
62.	Sales Tax Guide #123 Revised May 1988 Tax Included Pricing	50,000 English 13,000 French Distributed through field offices.
63.	Sales Tax Guide # 124 Revised May 1988 Transient Accommodation	30,000 English 3,000 French Distributed through field offices.
64.	Sales Tax Guide #125 Revised May 1988 Alcoholic Beverages	50,000 English 13,000 French Distributed through field offices.
65.	Sales Tax Guide #126 Revised May 1988 Admissions	30,000 English 3,000 French Distributed through field offices.
66.	Sales Tax Guide #129 Revised May 1988 Delivery Charges	40,000 English 8,000 French Distributed through field offices.
67.	Sales Tax Guide #134 Revised June 1988 Non-Resident Contractors	22,000 English 10,000 French Distributed through field offices.
68.	Sales Tax Guide #145 Revised June 1988 Flooring Materials	10,000 English 10,000 French Distributed through field offices.
69.	Sales Tax Guide #146 Revised February 1988 Discount Coupons	20,000 English 3,000 French Distributed through field offices.

70.	Sales Tax Guide #150 Revised May 1988 Retail Sales Tax Rates	80,000 English 8,000 French Distributed through field offices.
71.	Sales Tax Guide #152 Revised November 1987 Small Businesses	70,000 English 5,000 French Distributed through field offices.
72.	Sales Tax Guide #153 Revised June 1988 Understanding Your Retail Sales Tax Audit	55,000 English 7,000 French Distributed through field offices.
73.	Sales Tax Guide #154 May 1988 Printing For Own Use	30,000 English 3,000 French Distributed through field offices.
74.	Sales Tax Guide #708 February 1988 Wholesales of Tobacco Products	850 English Distributed to tobacco wholesalers, internally, and through field offices.
75.	Sales Tax Guide #710 March 1988 Portable Buildings For Non-Residential Use	700 English Distributed to specific vendors, internally, and through field offices.
76.	Sales Tax Guide #71 June 1988 Motor Vehicle Dealers	5,400 English Distributed to motor vehicle dealers, internally, and through field offices.

Tax Appeals Branch

77.	Your Right to Appeal Ontario Taxes Booklet March 1988	16,000 Bilingual Distributed to MPPs, MPs, lawyers, accountants, tax consultants, Ministry and other government offices.
78.	Ontario Tax Practices and Procedures Booklet March 1988	16,000 Bilingual Distributed to MPPs, MPs, lawyers, accountants, tax consultants, Ministry and other government offices.

Taxation Data Centre

79. Ontario Incredible Booklet/Application Form August 1988	1 million Bilingual Distributed jointly with the Ministry of Tourism and Recreation.

Property Assessment Program

80.	On Equal Terms Brochure Reprinted October 1987	150,000 English 75,000 French Made available across Ontario in all Revenue field offices, at Assessment Open Houses and reassessment presentations.
81.	Assessment Information Update Bulletin February 1988	2,000 English (French translation available upon request) Available through the Ministry's field offices and publications display racks.
82.	1987 Notice of Property Valuation	1.4 million English .9 million Bilingual Distributed to every ratepayer in Ontario in a reassessed municipality or where a change in property assessment has occurred.
83.	Property Assessment Court Case Index Binder February 1988	110 English Distributed to Assessment field offices, Community Colleges offering Assessment courses, tax agents and professional organizations and individuals.
84.	Five Easy Steps to Complete Your Notice April 1988 Enumeration insert	6.2 million Distributed to every household in Ontario through field offices in the Ministry of Revenue, Ministry of Education and Ministry of Municipal Affairs, as well as through MPP and Ontario MP constituency offices, municipal offices, school boards, Francophone organizations, community information centres, libraries, citizenship courts, and ethnic centres.

Province of Ontario Savings Office

85. Interbranch Banking Brochure October 1987	50,000 English Made available through Revenue field offices, Ontario Government publications display racks and municipal offices throughout Ontario.
86. Guaranteed Investment Certificate Brochure April 1988	130,000 English Made available through Revenue field offices, Ontario Government publications display racks and municipal offices throughout Ontario.

B. ADVERTISING

TAX REVENUE AND GRANTS PROGRAM

1.	Print advertisement to announce Retail Sales Tax changes in the Ontario Budget. April 1988	Appeared in Ontario's 45 daily newspapers and one French daily newspaper.
2.	Print advertisement announcing the availability of the new Coloured Fuel Use in Ontario guide. April 1988	Appeared in Farm and Country magazine.
3.	Print advertisement to attract small businesses looking for capital. September 1987	Appeared in Ontario Reports.
4.	Print advertisement to announce expansion of the Small Business Development Corporations Program to include cultural industries and to attract investors. September 1987 October 1987	Appeared in PLAYBACK magazine.
5.	Print advertisement to announce Small Business Development Corporations Program seminar in Prescott. September 1987	Appeared in Northern Ontario Business.
6.	Print advertisement to promote the Small Business Development Corporations Program in Northern Ontario. October 1987	Appeared in Northern Ontario Business.
7.	Print advertisement for general promotion of the Small Business Development Corporations Program. October 1987 February 1988	Appeared in Small Business Magazine.

8.	Print advertisement to announce the Ministry's participation in Oshawa/Whitby Business '87 seminar. October 1987	Appeared in Oshawa/Whitby This Week.
9.	Print advertisement to promote the Small Business Development Corporations Program match-up service. December 1987 to January 1988 (15 advertisements)	Appeared in Toronto Star and Toronto Sun.
10.	Print advertisement to promote the Small Business Development Corporations Program match-up clinic in Wawa. January 1988	Appeared in Algoma News Review.
11.	Print advertisement insert to attract potential investors and small businesses involved in cultural activities. February 1988	Appeared in Mediascene magazine.
12.	Print advertisement for general Small Business Development Corporations Program promotion. February 1988	Appeared in Commerce Magazine (Nepean/Kanata).
13.	Print advertisement in English and French to promote the Small Business Development Corporations Program match-up service. March 1988	Appeared in Toronto Star, Globe and Mail, Financial Times, Financial Post, Toronto Sun.
14.	Print advertisement to promote the Small Business Development Corporations Program seminar in Red Lake. May 1988	Appeared in District News.
15.	Print advertisement in English and French for general Small Business Development Corporations Program promotion. July 1988	Appeared in Northern Ontario Business Directory '88.

PROPERTY ASSESSMENT PROGRAM

16.	Print advertisement to announce the annual return of assessment rolls. November 1987	Appeared in **384** English and French daily and weekly newspayers, ethnic newspapers, and consumer publications.
17.	Print advertisement to announce a delay in the return of assessment rolls in certain municipalities. December 1987	Appeared in 147 English and French daily and weekly newspapers.
18.	Print advertisement to remind ratepayers of the last date to file an assessment appeal. January 1988	Appeared in 384 English and French daily and weekly newspapers, ethnic newspapers, and consumer publications.
19.	Print advertisement to announce Section 63/70 open house schedules in selected municipalities. January 1988	Appeared in English and French daily and weekly newspapers in 24 regions where municipalities were being reassessed.
20.	Print advertisement to remind ratepayers in municipalities that were being reassessed of the last date to file an assessment appeal. February 1988	Appeared in French and English daily and weekly newspapers in 24 regions where reassessments occurred.
21.	Print advertisement to announce a further delay in the return of assessment rolls in 3 regions. February 1988	Appeared in English and French daily and weekly newspapers in the 3 regions where further delays occurred.
22.	Print advertisement to announce a special region-wide reassessment in the Regional Municipality of Peel. March 1988	Appeared in daily and weekly newspapers in this region.
23.	Print advertisement to announce a further delay in the return of assessment rolls in the Regional Municipality of Waterloo. April 1988	Appeared in daily and weekly newspapers in this region.

24.	Print advertisement to announce Section 70 open house schedules in Huron County. May 1988	Appeared in daily and weekly newspapers in this area.
25.	Print advertisement to announce Section 63 open house schedules in the Regional Municipality of Waterloo. May 1988	Appeared in daily and weekly newspapers in this area.
26.	Print advertisement to remind ratepayers in late-returning municipalities of the last date to file an assessment appeal. June 1988	Appeared in daily and weekly newspapers in municipalities where delayed reassessments occurred.
27.	Television advertisement to encourage Ontario residents to return their enumeration form. April/May 1988	Aired on 34 English, French and ethnic stations across Ontario.
28.	Print advertisement to encourage Ontario residents to return their enumeration form and to assist them in completing it. April/May 1988	Appeared in over 400 English, French and ethnic newspapers across Ontario.

29. Print advertisement to remind Ontario residents to return their completed enumeration form. May 1988	Appeared in 46 daily and 150 ethnic weekly newspapers across Ontario (French ads placed in selective English newspapers).
30. Radio advertisement to encourage Ontario residents to complete and return their enumeration form. April 1988	Aired on 98 English and French radio stations across Ontario.
31. Radio advertisement to encourage Ontario residents to complete and return their enumeration form. April/May 1988	Aired on 98 English and French and 26 ethnic radio stations across Ontario.
32. Radio advertisement to remind Ontario residents to return their completed enumeration form. May 1988	Aired on 98 English and French radio stations across Ontario.
33. Radio advertisement to remind Ontario residents of the May 12th deadline for returning their completed enumeration form. May 1988	Aired on 98 English and French radio stations across Ontario.

CORPORATE RESOURCES DIVISION

34. Print advertisement (tender request) for the supply of furniture installation, service and moving services for the Ministry. April 1988	Appeared in Oshawa/Whitby This Week, Oshawa Times, and Pickering's Bay News.
35. Print advertisement (request for proposal) for the provision of travel-related services for the Ministry. June 1988	Appeared in the Oshawa/Whitby This Week, Oshawa Times, Whitby Free Press, Pickering's Bay News, Canadian Statesman, and Port Perry Star.

PART IV: ACCUMULATED INDEX

	Initiative	Status	Customer Service	Regulatory Reform
1	Ministry Reference Guides	c	x	
2.	Retail Sales Tax: New Vendor Kits	c	x	
3.	Retail Sales Tax: Reinstatement of 7% Rate	c		x
4.	Pamphlet on Exemptions For Migrants and Immigrants	c	x	
5.	Gains "A" OTC Watts Telephone Information Service	c,o	x	
6.	Information for 1979 Ontario Tax Credits	c,o	x	
7.	Retail Sales Tax: Vendor Return Card	c,o	x	
8.	Retail Sales Tax: New Vendor Application Form	c,o	x	
9.	Retail Sales Tax Vendor Accounts Enquiries: New Computer System	c,o	x	
10.	Succession Duty: Revision of Lock-Box Procedures	c	x	
11.	Establishment of an Advanced Ruling Service for All Taxes	c,o		x
12.	Establishing Instantaneous Settlements of Permits and Accounts - Motor Vehicle Fuel Tax	c,o		x
13.	French Counter and Telephone Service in District Offices	c,o	x	
14.	Notices Re: French Bulletins For All Tax Changes	c,o	x	
15.	Bilingual Signs	c	x	
16.	Amalgamation of Statutes	c		x
17.	Review and Reduction of Orders in Council	c		x
18.	Focal Point For Tax Information Flows	c,o	x	
19.	Interministerial Cooperation	c		x
20.	Quicker Registration of Veteran's Lands	c	x	
21.	Focusing of Tax Bulletins	c,o	x	
22.	Land Transfer and Land Speculation Tax Procedural Innovations	c		x
23.	Special Assessment Equalization in Problem Municipalities	c,o	x	
24.	Open Houses and Public Information	c,o	x	
25.	Taxpayer Service: New Property Assessment Notices	c	x	
26.	Tax Service: Neighbourhood Assessment	c,o	x	
27.	Additional French Language Service	c	x	
28.	Consolidation of Provincial Land Tax	c		x
29.	Improved Public Information	c	x	
30.	Agreements related to Interprovincial Cooperation	c		x

(*) c - completed
o - ongoing
os- on schedule
ot- on target

	Initiative	Status	Customer Service	Regulatory Reform
31.	Diesel Tax Information Services	c,o	x	
32.	Information Program for New Sales Tax Vendors	c,o	x	
33.	Sales Tax Exemptions for Tourists	c,o	x	
34.	Sales Tax Guides for Business	c,o	x	
35.	Retail Sales Tax Exemptions Guide for Householders	c	x	
36.	Revised Land Transfer Affidavit	c		x
37.	Explanatory Brochure on Assessment Appeal Procedure	c	x	
38.	Legislation Information Kit	c	x	
39.	New Assessment Equalization Factors for Grants	c,o		x
40.	Implementation of 1980 Budget Tax Changes	c,o		x
41.	Administration of New Small Business Development	c,o	x	
42.	Tax Payments Via Commercial Banks	c,o	x	
43.	Ministry Accounts Payable and Tax Refunds	c,o	x	
44.	Telephone Training For All Staff	c,o	x	
45.	First Line Ministry Information Referral Service	c,o	x	
46.	New Tax Appeal Services	c,o	x	
47.	Major Reductions In Diesel Fuel Tax Filing Requirements	c,o		x
48.	Simplification of Sales Tax Exemptions On Admissions	c		x
49.	Improved Services In Savings Offices	c	x	
50.	Metrication	c	x	
51.	Oshawa Relocation Project	c	x	
52.	Abolition of Corporation Tax Liens	c		x
53.	Reduced Filing For Retail Sales Tax Vendors	c,o		x
54.	Tax Seminars for Small Businesses and Special Industry Groups	c,o	x	
55.	Increased Visibility for Ontario Tax Credits Under Federal Income Tax System	c,o	x	
56.	Improvements In Gas and Diesel Tax Refunds	c,o	x	
57.	New Handbook for Motor Vehicle Agents	c,o	x	
58.	Simplification and Elimination of Property Income Questionnaires			
59.	Upgrading Reception Facilities for Walk-In Customers	c	x	
60.	Improved Corporations Tax Remittance Forms	c,o	x	
61.	Abolition and Revision of Statutory Regulations	c,o		x

	Initiative	Status	Customer Service	Regulatory Reform
62.	Payment of Motor Fuel Tax Credits to Interprovincial Vehicle Operators	C		x
63.	Land Transfer Tax Exemptions - Trusts	C		x
64.	Inter-Ministry Coordination of Tax Information in Publications	C,O	x	
65.	Retail Sales Tax Bonding Requirements for Vendors	C,O		x
66.	Review of Compulsory Regulation for Diesel Fuel Tax	C		x
67.	Debit and Credit Interest Rates	C		x
68.	Further Reduction in Filing Retail Sales Tax Return Requirements	C,O		x
69.	Assessment Information Bulletin Service	C,O	x	
70.	Logical Re-Sequencing of the Assessment Act	C		x
71.	Assessment Data User Advisory Committee	C,O	x	
72.	Elimination of Separate Regulations to Change the Interest Rate Paid on Deposits by Province of Ontario Savings Office	C		x
73.	New Taxpayer Services Branch	C,O	x	
74.	Improved Municipal Policy Liaisons	C,O	x	
75.	New Data Services and Development Branch and Advisory Committee	C	x	
76.	Repeal of the Railway Fire Charge Act	C		x
77.	Enhancement of Returns Processing, Billing and Re-Assessment Functions	C	x	
78.	Increased Compensation For Vendors	C,O	x	
79.	Land Transfer Tax Procedure Manuals	C	x	
80.	Administration of Property and Sales Tax Grants for Pensioners	C,O	x	
81.	Extension of Open Houses	C,O	x	
82.	Simplification of Procedures for Exempt Purchases by Indians	C,O		x
83.	Removal of Requirement for Special Permit for Contractors	C		x
84.	Enhancement of Default Letter Procedures	C		x
85.	New Audit Approach for Motor Vehicle Fuel Tax, Gasoline Tax and Tobacco Tax	C,O		x
86.	Use of Audio-Visual Aids in Motor Vehicle Fuel Tax	C,O	x	
87.	General Consent for the Destruction of Books and Records	C		x
88.	Motor Vehicle Rebate for the Physically Handicapped	C,O		x
89.	Exemption Available to Local Service Boards	C,O		x
90.	Expanded and Upgraded Telephone Enquiry and Reception Services	C,O	x	

	Initiative	Status	Customer Service	Regulatory Reform
91.	Discontinuance of On-Site Testing for Specialty Equipment Fuel Refund Allowances	c,o		x
92.	Discontinuance of the Requirement for Receipt of Invoices Filed with Refund Claims of Gasoline Tax	c,o		x
93.	1981 Interim Property Tax Grant	c	x	
94.	Phase II Property Tax Grant System Development	c,o	x	
95.	Use of Assessment Regional Staff to Expedite Completion of Property Tax Grant Applications	c,o	x	
96.	Employee Hired to Assist Pensioners in Ottawa Retail Sales Tax Office	c,o	x	
97.	Voluntary Disclosure Policy	c		x
98.	Extension of Open Houses to Cottage Areas	c	x	
99.	Improved Assessment Notice	c	x	
100	French Language Service in Courts of Assessment Appeal	c,o	x	
101.	Assessment Information in Public Reading Room	c,o	x	
102.	Improved, Shorter Tax Returns for Motor Vehicle Fuel Tax and Gasoline Tax	c,o		x
103.	New Approach to Gasoline Tax and Motor Vehicle Fuel Tax Refund Claims	c,o		x
104.	Communications Initiatives for Ad Valorem Taxation - Motor Vehicle Fuel Tax, Gasoline Tax and Tobacco Tax	c	x	
105.	Ontario Tax Grants Information For 1981	c	x	
106.	Discontinuance of Certain Requirements for Filing 1981 OTG Applications Forms	c		x
107.	1980 Assessment Base Year	c,o		x
108.	Enumeration in Municipal Election Years Only	c,o		x
109.	Establishment of Shopping Centre Task Force	c,o		x
110.	Vehicle Conversion Kits	c,o	x	
111.	Television, Motion Picture and Photographic Lighting	c,o		x
112.	Extended Exemption for Heat Pumps	c		x
113.	Automatic Timer Controls for Electrical Equipment	c,o		x
114.	Sales Tax Exemption for Self-Diagnostic Items Purchased by Diabetics	c,o		x
115.	Facsimile Reproduction to Assist Taxfilers During Postal Disruption	c	x	

Initiative	Status	Customer Service	Regulatory Reform
116. GAINS Cheques Distribution During Postal Strike	C	x	
117. New SBDC Program Exhibit in Trade Shows	C,O	x	
118. Introduction of French Language Affidavits for Land Transfer Tax	C,O	x	
119. Removal of Requirement To Report Changes By Provincial Land Taxpayers	C		x
120. Introduction of Coloured Fuel in The Province in Place of Compulsory Registration For Fuel Tax	C,O		x
121. Liaison With the Petroleum Industry in The Implementation of Coloured Fuel	C,O	x	
122. Implementation of Coloured Fuel Program and its Particular Impact on Truckers	C,O	x	
123. Ontario Quebec Co-operation in The Introduction of Coloured Fuel to Ontario	C,O		x
124. Adoption of 24-Hour Action Line For The New Coloured Fuel Program	C,O	x	
125. Sales Tax Exemptions Clarified	C,O	x	
126. Faster Access to Localised RST Information	C,O	x	
127. Advanced Registration of RST Vendors	C,O	x	
128. Special Guide on Retail Sales Tax Refunds	C,O	x	
129. Clarification of Sales On Installed Carpeting	C,O		x
130. Tax-Included Pricing Tax Vendors In Hospitality Industry	C,O		x
131. Removal of Deposits for R.S.T. Court Appeals	C,O		x
132. Enlargement of the Definition of "Sale"	C,O		x
133. Increase and Simplification of RST Exemptions For Religious, Charitable and Benevolent Organizations	C,O	x	
134. Special Vendor Assistance Program	C,O	x	
135. Development of New Methods To Reduce Inconvenience and Time in Sales Tax Auditing	C,O	x	
136. Automatic RST Vendor Compensation Calculation	C,O	x	
137. Small Business Tax Exemption and Rebate Program	C,O	x	
138. Elimination of Taxpayer's Requests for Minister's Concurrence to Corporate Year-End Changes	C		x
139. Improved Ontario Tax Grants Information For 1982	C	x	
140. Redesigned PTG Application Form and Instruction Simplified and Streamlined	C	x	
141. Faster OTG Payments, Enquiries and Adjustments	C,O	x	

	Initiative	Status	Customer Service	Regulatory Reform
142.	Use of Telidon Technology for OTG Communications	c	x	
143.	Special OTG Service for MPPs	c,o	x	
144.	Slide Shows On "Good Customer Service" and Ministry Organization	c	x	
145.	Microfiche Copies of The Assessment Roll Free of Charge to Municipalities and School Boards	c,o	x	
146.	Property Assessor to Visit Municipal Offices On a Monthly Basis	c,o	x	
147.	New Features for 1982 Notice of Assessment	c	x	
148.	Identifying Electors for French Language School Purposes During Enumeration	c,o	x	
149.	Financial Impediment to Fuel Brokers Removed	c,o		x
150.	RST Exemptions For Blind and Disabled	c,o		x
151.	Abolition of Annual Permits for Tobacco Tax	c,o		x
152.	Simplification of Sales Tax for Transfers Between Related Companies	c,o		x
153.	Sales Tax Exemption for Repair Parts	c,o		x
154.	Expanded Exemption for Production Machinery	c,o		x
155.	Redefinition of a Publication	c,o		x
156.	Retention of Vendor Permit Numbers	c,o		x
157.	Simplification of Motor Vehicle Transfer Forms	c,o		x
158.	Expanded Use of Technology in OTG	c,o	x	
159.	New MPP Enquiry Service	c,o	x	
160.	New OTG Enquiries Tracking System	c,o	x	
161.	Improved Telephone Service for OTG	c,o	x	
162.	Toronto and Oshawa Enquiry Centres	c,o	x	
163.	Simplified Interest Rates	c,o	x	
164.	Client Evaluation of Tax Appeal System	c,o	x	
165.	Pre-mixed Dye to Fuel Tax Collectors	c,o	x	
166.	Phone-in for Dye Points	c,o	x	
167.	Exhibits at Fall Fairs	c	x	
168.	"Matching Service" for Small Businesses	c,o	x	
169.	Seminars and Slide Show on SBDCs	c,o	x	
170.	Computer Assisted RST Audits	c,o	x	
171.	POSO Relocations	c	x	
172.	Direct Deposit for POSO	c,o	x	
173.	Telephone Customer Service in Oshawa	c,o	x	
174.	Tours and Seminars for Durham	c,o	x	

Initiative	Status	Customer Service	Regulatory Reform
175. Career Counselling for Durham Schools	C,O	x	
176. Ministry Exhibit	C,O	x	
177. Strengthening of Customer Services Training Programs	C,O	x	
178. Seminars for Durham Businesses	C,O	x	
179. Improved Access to Assessment Information	C,O	x	
180. Special Media Campaign re Assessment	C,O	x	
181. Improved Information on 1983 Assessment Notice	C	x	
182. New Guide to the Assessment Act	C,O	x	
183. Increase in Assessment Exemption	C,O		x
184. Simplification of Meal Plan Exemption	C,O		x
185. Ministerial Waiver for Overpayments to Seniors	C,O		x
186. Simplification of Statutes	OS		x
187. Tax Simplification for Truckers	C,O		x
188. Simplified Information from Corporations	C,O		x
189. Simplification of Tax Instalments	OS		x
190. Objection Rights Extended	C		x
191. Increased Time for Tax Appeals	C,O		x
192. Ontario Tax Grant Updates	C,O	x	
193. GAINS Mailing Date Changed	C,O	x	
194. Updating OTG File	C,O	x	
195. Evaluation of Appeals Service	C,O	x	
196. Faster Refunds for Truckers	OS	x	
197. Improved Information on Tax Changes	C,O	x	
198. Improvements to SBDC "Matching Service"	C,O	x	
199. Improved SBDC Communications	C,O	x	
200. Co-operation in SBDC Promotion	C,O	x	
201. SBDC in Northern and Eastern Ontario	C,O	x	
202. Small Business Tax Holiday	OS	x	
203. Transfer of Corporate Tax Data	OS	x	
204. Direct-Dial Access to RST Offices	C,O	x	
205. Tax Guide on Floor Coverings	C,O	x	
206. New Handbook for Licence Agents	C,O	x	
207. Distribution of Sales Tax Guide	C,O	x	
208. Reduced Errors on RST Returns	C,O	x	
209. Municipal Offices Distribute RST Guide	C,O	x	
210. Special Vendor Assistance Program	C,O	x	
211. POSO Direct Deposit System	C,O	x	
212. ARIEL Publication Distribution System	C,O	x	
213. Enquiry Service for Youth Opportunities	C	x	
214. Ministry Liaison with Schools and College	C,O	x	
215. Community Use of Facilities	C	x	
216. Expanded Community Relations	C,O	x	

	Initiative	Status	Customer Service	Regulatory Reform
217.	Seminars for Durham Businesses	c,o	x	
218.	C.S. Training Program Strengthened	c,o	x	
219.	Form Letter Review	c	x	
220.	Information for "Disabled and Seniors in the Community"	c,o	x	
221.	Assessment Exhibit Tours Province	c	x	
222.	Improved Access to Assessment Offices	c,o	x	
223.	Solution to Assessment Problems	os	x	
224.	Expanded Open Houses for Assessment	c	x	
225.	Corporations Tax Payments Simplified	c,o		x
226.	Income Tax Exemption for New Corporations	c,o		x
227.	Revoking of Corporations Tax Reassessment Waivers	c,o		x
228.	"Special Small Corporations" Not Required to File Tax Return and Financial Statements	os		x
229.	Simplification of Small Business Tax Calculation	c,o		x
230.	Simplification of Fuel Tax Filing Requirements	ot		x
231.	"Nil Sales - Nil Tax" Vendors Reduced Through Screening	c		x
232.	Corporations Tax "Reminder" Calls to Ensure Filing	c,o	x	
233.	Improved Communications Through Simplification and Translation of Corporations Tax Forms	c,o	x	
234.	On-Line Processing of Corporations Tax Returns	c,o	x	
235.	Corporations Tax Interest Calculations and Statements	c	x	
236.	New Provincial Land Tax Computer System	c,o	x	
237.	Communications Initiatives for SBDC Program	o	x	
238.	Simplified Tax Refund Process for Diesel Fuel Users	c,o	x	
239.	Additional Service Network for Fuel Tax Single-Trip Permits	c	x	
240.	Communication of New Fuel Tax Legislation to Highway Carriers	ot	x	
241.	New Information and Services for Korean Retail Stores	c,o	x	
242.	RST Field Services Expanded	c,o	x	
243.	Ministry Mail Boxes Installed in Retail Sales Tax Offices	c,o	x	
244.	Training Video on OTG Telephone Research Techniques	c,o	x	

Initiative	Status	Customer Service	Regulatory Reform
245. Maintenance of Institutionalized Residents Listings for Ontario Tax Grants	c,o	x	
246. Steamlining Blue Pages in Telephone Directories for Easier Public Asscess to Ministry Information	c,o	x	
247. New Exhibit Explains Seniors' Benefit Programs	c,o	x	
248. Orientation Videos Explain Government and Ministry Operations	ot	x	
249. Tax Appeal Information Bulletin	c,o	x	
250. Communications Initiatives of Section 63/70 Programs	os	x	
251. Property Taxation Recommendations Implemented	c,o	x	
252. Assessment Roll Totals Initiative Implemented by Advisory Committee	c,o	x	
253. Improved Communications to Explain Assessment	c,o	x	
254. Alpha and Street Indexes Provided to Municipalities and Land Titles and Registry Offices	c,o	x	
255. Province of Ontario Savings Office Trillium Account	c	x	
256. POSO Central Ontario Disaster Relief Fund	c	x	
257. Accommodation Improvements to Field Offices	c,o	x	
258. Improved Telephone Service for Field Offices	c,o	x	
259. Customer Service Training Tailored to Branches and Field Offices	c,o	x	
260. Purchasing Seminars for Durham Region Businesses	c,o	x	
261. Improved Print Procurement Service	c,o	x	
262. Mass Mailings Conducted to Improve Service	c,o	x	
263. Enhanced Community Relations Program	c,o	x	
264. Enhanced French-Language Initiatives	ot	x	
265. Retail Sales Tax Initiatives Benefiting People with Physical Disabilities	c,o		x
266. Simplification of Retail Sales Tax Relief for Farmers	c,o		x
267. Further Retail Sales Tax Relief for Private Inter-provincial Road Carriers	c,o		x
268. Sales Tax Refunds Simplified for Contractors	c,o		x
269. Retail Sales Tax Exemption on University Research Equipment	c		x

	Initiative	Status	Customer Service	Regulatory Reform
270.	Increased Time to Convert Vehicles to Alternative Fuels	c,o		x
271.	Mining Tax Reform	c		x
272.	Application Period Extended for Ontario Tax Grants	c,o		x
273.	Increased Assessment Cycle for Condominiums	c,o		x
274.	"Lap-Top" Computer Technology to Enhance Audit Quality	os	x	
275.	Reciprocal Information Exchange Agreements	o	x	
276.	Tax Banking Payment System Further Improved	c,o	x	
277.	New Video Explains Tax Appeal Procedures	c,o	x	
278.	Budget Enquiries Handled by Ministry Staff	c	x	
279.	Ontario Government Funded Organizations Helped with RST Refunds	c,o	x	
280.	No Penalty for First-time Delinquents	c,o	x	
281.	New Information Flyer for Vendors	c,o	x	
282.	Retail Sales Tax Information for Non-English Speaking Vendors	c,o	x	
283.	More Convenient Delivery of Returns to Retail Sales Tax Offices	o	x	
284.	On-line Printing of Detailed Statement of Corp. Tax Accounts	c	x	
285.	"Plain Paper" Corporations Tax Returns Now Accepted	c	x	
286.	Tax Appeal Information on "Designated" Corp. Tax Assessments	c	x	
287.	Automated Collection System for Corporations Tax Branch	ot	x	
288.	Audit Co-ordination: Revenue Canada and Corporations Tax Branch	ot	x	
289.	Toronto Regional Corporations Tax Audit Office Established	c,o	x	
290.	Improved Communication Through Simplification of Corporations Tax Forms	c	x	
291.	Standardized Reporting by Inter-jurisdictional Carriers	c,o	x	
292.	Fuel Tax Decals for Interjurisdictional Truckers	c,o	x	
293.	Steps to Increase Use of Coloured Fuel	os	x	
294.	Tobacco Retailers Awareness Program	c,o	x	
295.	Reduced Number of Tobacco Tax Assessments	c,o	x	

Initiative	Status	Customer Service	Regulatory Reform
296. Improved Telephone Service for Land Transfer Tax	c,o	x	
297. Improved Land Transfer Tax Information for Registry Offices	os,o	x	
298. SBDC Communications Strategy for Northern Ontario	os,o	x	
299. Improved SBDC Match-up Service	c	x	
300. French Language Letters and Forms for Gains Recipients	c	x	
301. Gains Cheque Counterfoil	c	x	
302. Property Tax Grant Increased to $600	c,o	x	
303. Property Tax Grant Changes for Senior Farmers	o	x	
304. Automatic Cancelled Cheque System for Ontario Tax Grants	c,o	x	
305. OTG Customer Database Improved	c	x	
306. Ontario Property Assessment Court Case Index	c,o	x	
307. New Notice of Property Valuation	c,o	x	
308. Property Assessment and Taxation Explained by New Publications	c,o	x	
309. Revenue Resolves Renovation Issues in the City of Toronto	c	x	
310. A New Computer Assisted Property Assessment System	ot	x	
311. Improvement to Implementation and Communication of the Section 63/70 Reassessment Programs	c,o	x	
312. Improved Region/County/District Reassessments and Cost Sharing	c,o	x	
313. Province of Ontario Savings Office Introduces Interbranch Banking	c,o	x	
314. Province of Ontario Savings Office Relocations	c,o	x	
315. Surveillance Cameras for POSO	c	x	
316. Improved Computer Service for all POSO Offices	c	x	
317. Province of Ontario Savings Office Acceptance of Ministry of Revenue Tax Remittances	c,o	x	
318. Province of Ontario Savings Office Office Safety Deposit Boxes	c	x	
319. Improved Security and Safety at Ministry Field Offices	c,o	x	
320. Accommodation Improvements to Field Offices	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
321.	Customer Service Training Tailored to Branches and Field Offices	c,o	x	
322.	French Language Services Co-ordinator Appointed	ot	x	
323.	Postal Disruption Public Information Program	o	x	
324.	Expanding Our Role in the Community	c,o	x	
325.	Consistent Retail Sales Tax Relief For Theatres	c,o		x
326.	Extended Filing Date For November Retail Sales Tax Returns	c,o		x
327.	Simplified Retail Sales Tax for Portable Buildings	c,o		x
328.	Simplified Retail Sales Tax for Producers of Asphalt Mix	c,o		x
329.	Simplified Race Tracks Tax Act	c,o		x
330.	Simplified Capital Tax Calculation for Small Corporations	c,o		x
331.	Small Corporations Exempt From Filing Tax Return	c,o		x
332.	New Property and Sales Tax Credits	c,o		x
333.	Ontario Budget Hotline	c	x	
334.	Telecommunications Device for the Deaf	c,o	x	
335.	Faster Processing of Tax Deposits and Crediting Taxpayers' Accounts	ot	x	
336.	Implementing Freedom of Information and Protection of Privacy Legislation	c,o	x	
337.	Revenue Canada Publications	c,o	x	
338.	Toll-Free Request Line for Ministry Forms	ot	x	
339.	Other Improvements in Distributing Revenue's Publications	c,o	x	
340.	"Ontario Incredible" Program Enquiry Service	c,o	x	
341.	Simplified Sales Tax for Sales to Native People	c,o	x	
342.	Retail Sales Tax Collection Simplified for Blind Vendors	c,o	x	
343.	Faster Refunds for Visitors to Ontario	c,o	x	
344.	Faster Refunds for Permanently Disabled People	c,o	x	
345.	Faster Refunds for Alternate Fuel Conversion Claimants	c,o	x	
346.	Corporations Tax Enquiry Service	c,o	x	
347.	Redesign of Corporations Tax Forms	ot	x	
348.	Metro Corporations Tax Regional Office	c	x	
349.	Increased Corporations Tax Compliance Service	c,o	x	
350.	Improved Turnaround Time for Tax Assessment Notices	c,o	x	
351.	Adopting Industry Standards	c,o	x	
352.	Improved Refund Claim Forms for Gasoline and Fuel Taxes	ot	x	
353.	Interjurisdictional Carriers Toll-Free Direct Information Line	c,o	x	

Initiative	Status	Customer Service	Regulatory Reform
354. Faster Authorization for Interjurisdictional truckers	c,o	x	
355. Faster Fuel Tax Refunds to Truckers	c,o	x	
356. No Penalty for First-Time Late Filers	c,o	x	
357. Coloured Fuel Awareness Program	ot	x	
358. Enhanced Enquiry Service for Land Transfer Tax and Provincial Land Tax	c,o	x	
359. SBDC Program Reaches Out	c,o	x	
360. Faster Processing of Senior Citizen Tax Grants	c	x	
361. Improving Correspondence With Recipients of Guaranteed Income and Tax Grant Payments	os	x	
362. Improved Access to Guaranteed Income and Tax Grant Information for Seniors	c,o	x	
363. Senior Farmers Property Tax Grants	c	x	
364. Revised 1988 Property Tax Grant Application for Seniors	c,o	x	
365. Seniors Receive Assistance Filing Extended Care Applications	c,o	x	
366. Ontario Home Ownership Savings Plan	c,o	x	
367. Employee Share Ownership Plan Communications Initiatives	c,o	x	
368. Continued Improvement and Expansion of Municipal Reassessment Options	os	x	
369. Municipalities Equalized Under Local Section 63 Reassessment	os	x	
370. Municipalities Proclaimed at Full Market Value Under Section 70	os	x	
371. Region/County-Wide Assessment and Cost-Sharing Reform	os	x	
372. Provide Market-Value Information to Individual Property Owners	c,o	x	
373. New Enumeration System in Support of 1988 Municipal and School Board Elections	c,o	x	
374. Enumeration Hotline	c	x	
375. New Voter Identification Notice Mailed to All Households	c	x	
376. Supermailbox Assessment Reduction Policy	os	x	
377. Improved Access to County/Municipality Codes	c,o	x	
378. Identifying Conservation Lands for Property Tax Rebates	c,o	x	
379. Provincial Tour of Property Assessment Program Exhibit	c,o	x	
380. POSO Offers Ontario Guaranteed Investment Certificates	c,o	x	
381. POSO Offers Preferred Exchange Rate	c,o	x	
382. Province of Ontario Savings Office Provides More Safety Deposit Boxes	c	x	

Initiative	Status	Customer Service	Regulatory Reform
383. Published POSO Interest Rates	c,o	x	
384. POSO Offers Competitive OHOSPs	c,o	x	
385. Continuing Improvements in French-language Services	o	x	
386. Special French-language "Action Line"	os	x	
387. Community Participation Reinforced in the Region of Durham	c,o	x	
388. New Communications Branch	c,o	x	